

[ JULY 1, 2018 - JUNE 30, 2019 ]

# 2019 ANNUAL REPORT



**COLORADO**  
Department of Revenue

**SALES TAX  
CHANGES**

**LOTTO**

LUCKY®  
FOR LIFE

MEG  
MILLION

**POWER  
BALL®**

WICK 3™

CAS

**SCRA**

**DRIVES**

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## VISION

To empower businesses and individuals through quality customer service, innovation and collaboration.



## MISSION

To become a Trusted Partner to every Coloradan to help them navigate the complexities of government so they can thrive.



**COLORADO**  
Department of Revenue

*Always Help*





# MESSAGE FROM THE EXECUTIVE DIRECTOR

I joined the Department of Revenue (DOR) because Gov. Polis and I have a shared vision to *empower businesses and individuals through quality customer service, innovation and collaboration.*

We serve in the public sector to do the greatest good for the most people. Our role at the department is unique, our services are essential for Colorado residents, and that means we have an incredible impact on people's lives. We are here to educate, advise, and guide our stakeholders on laws and regulations. We are here to assist customers in answering questions. We are here to protect public safety. Every division in this department plays a role in empowering, enhancing and enriching life in Colorado.



Lu Córdova

We are working to *become a trusted partner to every Coloradan to help them navigate the complexities of government so they can thrive.*

Sometimes the road is complex. Along with our duty to customer service, is our responsibility to promulgate rules to administer and execute legislation passed by the General Assembly. We focus on collaborative rulemaking to ensure the strongest public policy and this year, we established the following Guiding Principles:

1. Supporting Colorado businesses and empowering them to grow responsibly with regards to employees and other stakeholders.
2. Encouraging non-Colorado companies to come to Colorado and grow their business here according to our values.

3. Striving to create a level playing field between large and small companies, while recognizing that we must nurture small companies that provide 80% of the jobs in our state and offer Coloradans value in competition and choice.
4. Ensuring laws and rules are simple and clear as well as administered in a fair manner.
5. Embedding continuous process improvement and cost efficiencies with resourcefulness, creativity, innovation and technology to maximize resources and results.
6. Recognizing the value of every Coloradan and implementing tools to help each individual contribute and thrive in a nurturing workplace environment that promotes collaboration, trust, respect and empowerment.

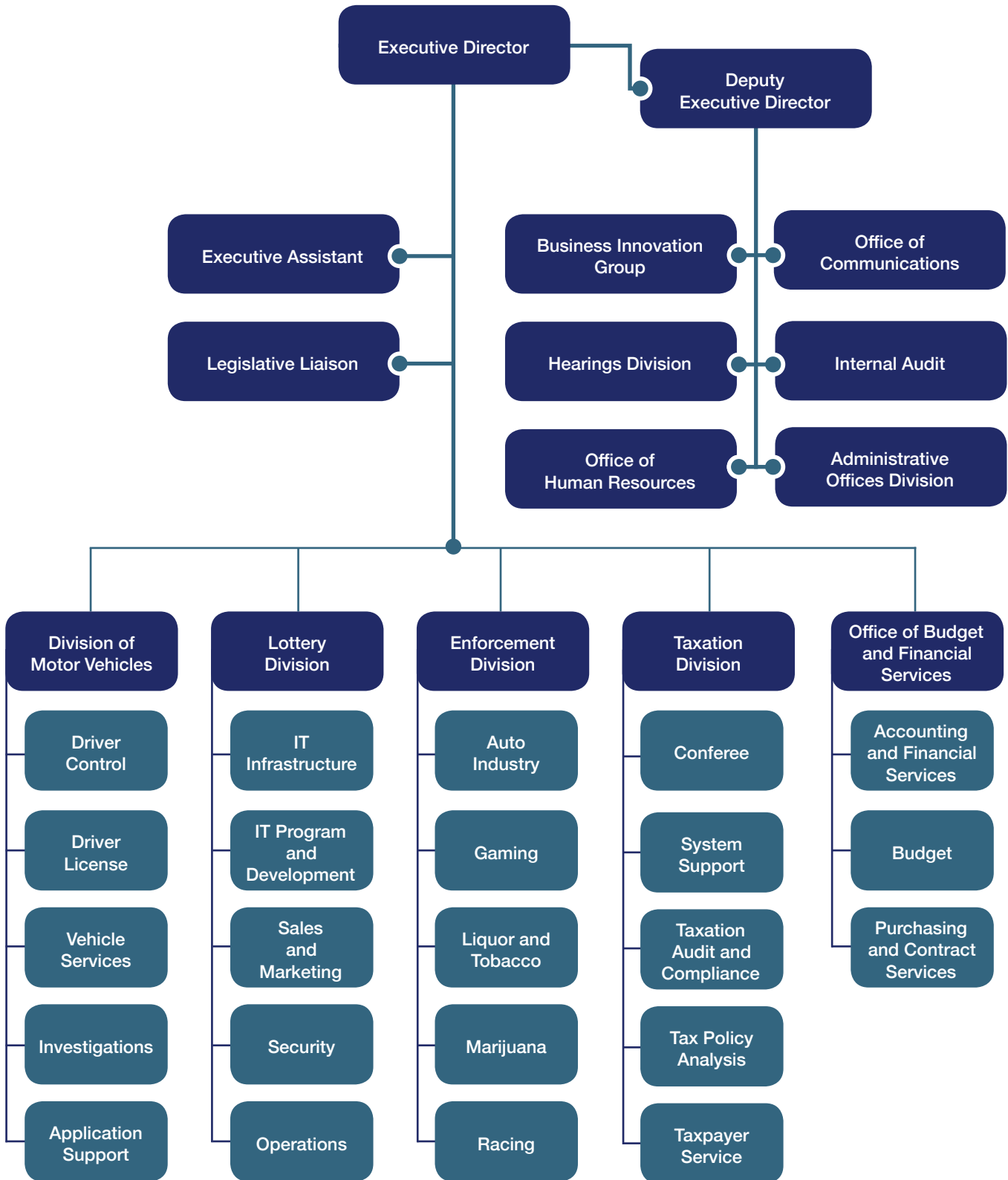
Finally, I want to share our new motto: "Always Help." The motto isn't a fancy slogan or a marketing tactic. It is a road map—a call to action—for everyday decisions that we face. Yes, we must enforce rules, but we are here to find a way to help our customers.

I am honored to present to you the Fiscal Year 2019 Annual Report that highlights our dedication to the people of Colorado.

Sincerely,  
Lu Córdova



# Organizational Chart [ 2019 ]



# THE EXECUTIVE DIRECTOR'S OFFICE

The Department of Revenue (DOR) comprises the Division of Motor Vehicles, Lottery Division, Enforcement Business Group's five divisions (Auto Industry, Gaming, Liquor and Tobacco, Marijuana and Racing) and the Taxation Division. In order for the four divisions to operate effectively, the Executive Director's Office (EDO) coordinates many of the vital administrative functions among them.

The EDO is committed to fulfilling the DOR's mission and vision by living our values every day. The EDO is made up of the Administrative Offices Division (AOD), Office of Budget and Financial Services (OBFS), the Legislative Liaison, Office of Communications, Internal Audit and the Hearings Division. Each section under the EDO strives to assist the divisions to deliver efficient, effective and quality services for the people of Colorado. ●





## THE EXECUTIVE DIRECTOR'S OFFICE

### The Administrative Offices Division

The Administrative Offices Division (AOD) serves as the central operational support offices for DOR by providing exemplary service to internal and external customers and stakeholders efficiently and effectively. It consists of the Office of Research and Analysis, Facilities, Safety and Security, Project Management Office, Records Management, Forms and Graphics Development, and Document and Mail Services.

**FORMS FULFILLMENT  
DISTRIBUTED  
87,465 TAX BOOKLETS**



**THEY DELIVERED THE TAX BOOKLETS TO:**



- 74,655 to Libraries
- 12,245 to Service Centers
- 565 to DMV Offices



**FORMS &  
GRAPHICS  
COMPLETED  
1,227  
SERVICE  
REQUESTS**

For forms, publications,  
signage, posters,  
brochures, presentations,  
displays and name plates.

**OFFICE OF RESEARCH & ANALYSIS**

RESPONDED TO

**440**

CUSTOMER REQUESTS



**PROJECT MANAGEMENT OFFICE**

**COMPLETION  
DRIVES 2  
ROLLOUT PROJECT**

One of the largest DOR initiatives to date

**FACILITIES, SAFETY AND SECURITY**



**5 MAJOR  
BUILD  
OUTS**

Which included Montrose  
and Glenwood Springs  
Driver License offices

Data found on page 7.

Continued on Page 7





## THE EXECUTIVE DIRECTOR'S OFFICE

### Office of Research and Analysis (ORA)

ORA's expertise in data collection and analysis sets the department apart as a regulatory leader, and is the primary reason why local, state and federal partners continually come to us for information. 2019 highlights included:

- Published the most transparent, accurate and comprehensible Tax Profile and Expenditure Report allowing State leaders to both assess the current state of taxation and make informed tax policy decisions
- Responded to 440 customer requests

### Facilities, Safety and Security (FSS)

The FSS office coordinates the leases, maintenance, modification, space planning and construction and repairs to DOR facilities statewide. They also oversee all access controls to DOR facilities in addition to conducting building safety and security drills. 2019 highlights included:

- Four large remodeling improvements to enhance employee workspace and improve customer experience at the:
  - Pueblo Regional Service Center, Durango Driver License Office, Taxpayer Service Call Center, Gentax System Support Office and 1881 Pierce
- Five major build outs:
  - Montrose and Glenwood Springs Driver License offices; Cole Center suites for Auto and Liquor Enforcement, and Pierce for Hearings and DRIVES Programs

### Records Management (RM)

Records Management is vital for responsible government to ensure records are maintained only as long as needed, the records can be efficiently located and retrieved, and records are disposed of appropriately to protect confidential information. The Records Management section also administers the review process for internal Department-wide policies and the associated standard operating procedures to ensure the department's internal policies are current and up-to-date.

### Project Management Office (PMO)

The PMO's mission is to provide exceptional service to our customers through trained, attentive, dedicated and highly-skilled project management staff and to create easily-understandable, repeatable processes to manage projects. The PMO's highly professional staff keep projects accountable to DOR's strategic goals, maintain timelines, provide project resource management and strive toward outstanding efficiency and project success. 2019 highlights included:

- Completion of the Titles and Registrations rollout of DRIVES, one of the largest DOR initiatives to date
- Collaboration with OIT to seamlessly integrate the Lottery IT department into OIT

### Forms and Graphics Development (FGD):

The FGD section develops, modifies, and supports department forms, publications, signage, posters, brochures, presentations, displays, name plates, all of the associated design standards, and much more. This section also reviews Colorado tax forms produced by tax preparation software developers to ensure the forms meet the Department's tax processing and data capture standards. 2019 highlights included:

- Completed 1,227 service requests for forms, publications, signage, posters, brochures, presentations, displays and name plates
- Approved/rejected 1,645 tax forms from 31 different tax preparation software companies

### Document and Mail Services (DMS):

The DMS team processes and distributes all incoming and outgoing mail for the department while also offering tax form requests and distribution and storage of DOR forms/document ordering.

- Processed and Mailed out 8,696,383 pieces of mail
- Retrieved approximately 41,012 tax returns for residents



## THE EXECUTIVE DIRECTOR'S OFFICE

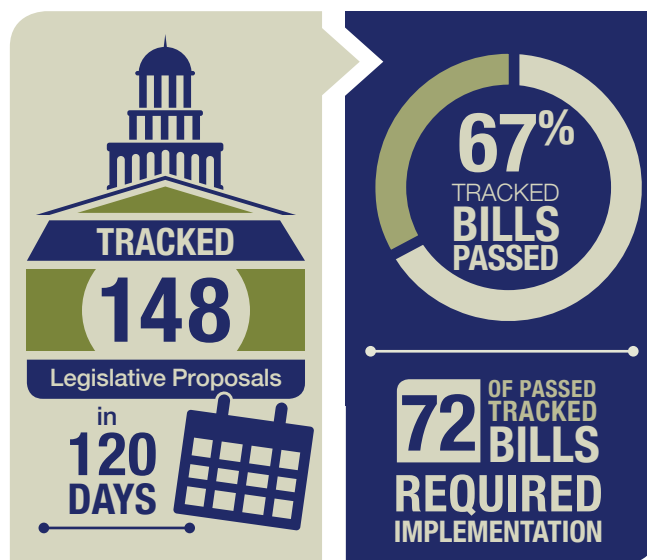
### Office of Budget and Financial Services (OBFS)

OBFS makes sure taxpayer dollars are used responsibly and as allocated. The office is made up of Budget, Purchasing and Contract Services (PACS), and Accounting and Financial Services.

### Legislative Liaison

The Legislative Liaison works directly with the General Assembly to make sure the department meets their demands, which includes, among other duties, drafting fiscal notes and providing testimony. Our legislative team covers all legislative activity, including assessing and negotiating proposed legislation, directing the department's responses to legislative proposals, developing strategies to gain support for departmental initiatives including offering alternatives to proposed legislation which might affect the department, and providing outreach to stakeholder groups.

During the 120-day legislative session this year, the department tracked 148 bills. 100 of those bills passed and 72 required a certain level of implementation. A complete 2019 Legislative Digest can be found on page 82.



Source: Office of the Legislative Liaison

### Hearings Division

The Hearings Division provides fair and efficient administrative hearings for the Department and its constituent divisions, hosting 23,190 motor vehicle hearings this year. These hearings resolve matters involving various DOR regulatory divisions and driving privilege cases brought by the Division of Motor Vehicles. The division also presides over rulemaking hearings to evaluate new regulations or rule changes proposed by other divisions. The division makes impartial and timely interpretations of the law as applied to the facts of the case. In each case, the hearing officers preside over recorded administrative hearings to ensure due process to those who are challenging an adverse action by the Department. The Hearings Division's decisions and orders are subject to appellate review. The Division also issues written rule reports and reviews and makes recommendations regarding proposed rule changes prior to their adoption and publication in the Code of Colorado Regulations. ●

**HEARINGS  
DIVISION HELD**

**23,190**

**MOTOR  
VEHICLE  
HEARINGS**



Data found on page 38

## DIVISION OF MOTOR VEHICLES

The Division of Motor Vehicles (DMV) is dedicated to providing excellent identification, driver and motor vehicle services. The DMV is comprised of: Driver License, Driver Control, Title and Registration, Emissions, and Investigations. In addition, the 64 County Clerks and Recorders serve as the Department's authorized agents for motor vehicle titling and registration. You can always "Skip the Trip" when you use the online motor vehicle services at [www.colorado.gov/dmv](http://www.colorado.gov/dmv). ●



## DIVISION OF MOTOR VEHICLES

Fiscal year 2019 was another successful year with significant accomplishments for the Division of Motor Vehicles.

You will see many of these accomplishments in numerical form on the coming pages. Below are some of the highlights related to DRIVES implementation, the addition of an Application Support Team, process improvements, and facility and customer wait time improvements.

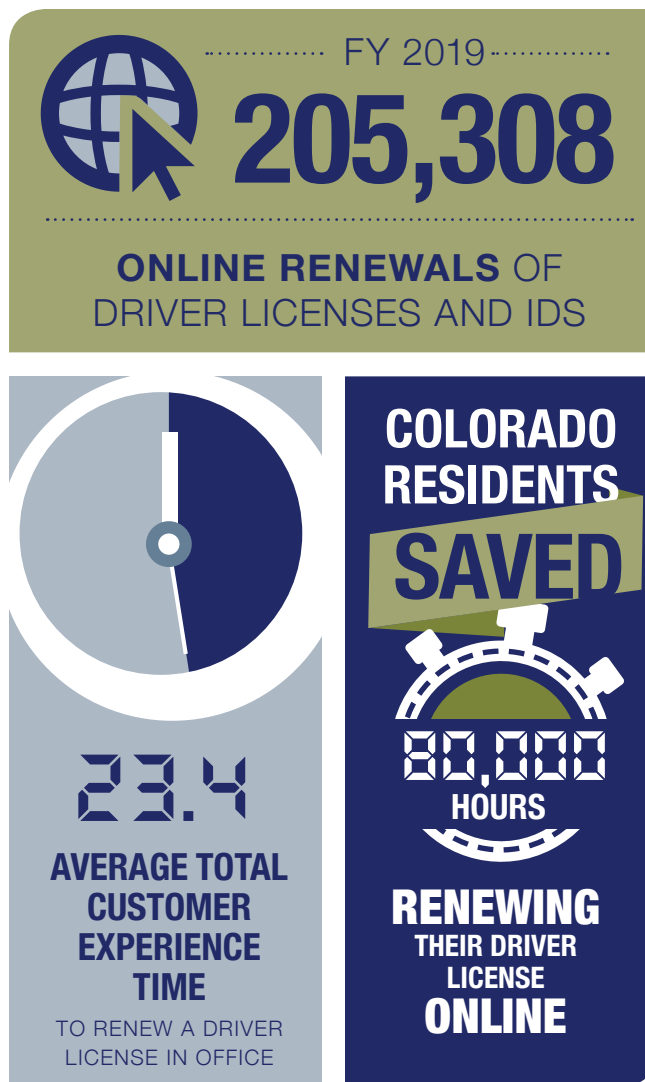
### DRIVES implementation

On August 6, 2018, the Division of Motor Vehicles and the Governor's Office of Information Technology (OIT) implemented the final phase of the Colorado Driver License, Record, Identification and Vehicle Enterprise Solution (DRIVES) project. This implementation replaced the Colorado State Titling and Registration System (CSTARS), originally installed between 1983 and 1987, with the new, modern, web-based Colorado DRIVES system. As a result of this implementation, all DMV services now use a single centralized system for all transactions, ensuring consistent processes and accurate information throughout the state. In this fiscal year, the DRIVES system processed approximately 19 million in-office transactions. The three-year, \$93 million project was completed on time and under budget, with more than \$19 million being returned to the state.

DRIVES completion enabled the DMV to increase online service offerings from seven to 35, with more in the works. This fiscal year, customers have skipped an additional 850,000 trips (over the existing online services) to the DMV and completed more than 4.5 million transactions!

### Application Support Team

In July 2018, the DMV established the Application Support team with resources appropriated by the General Assembly. This team brings together Production Support, which manages changes and corrections to the DMV DRIVES software, and the DMV training



Source: DMV

team, which provides training support to both the DMV and county offices.

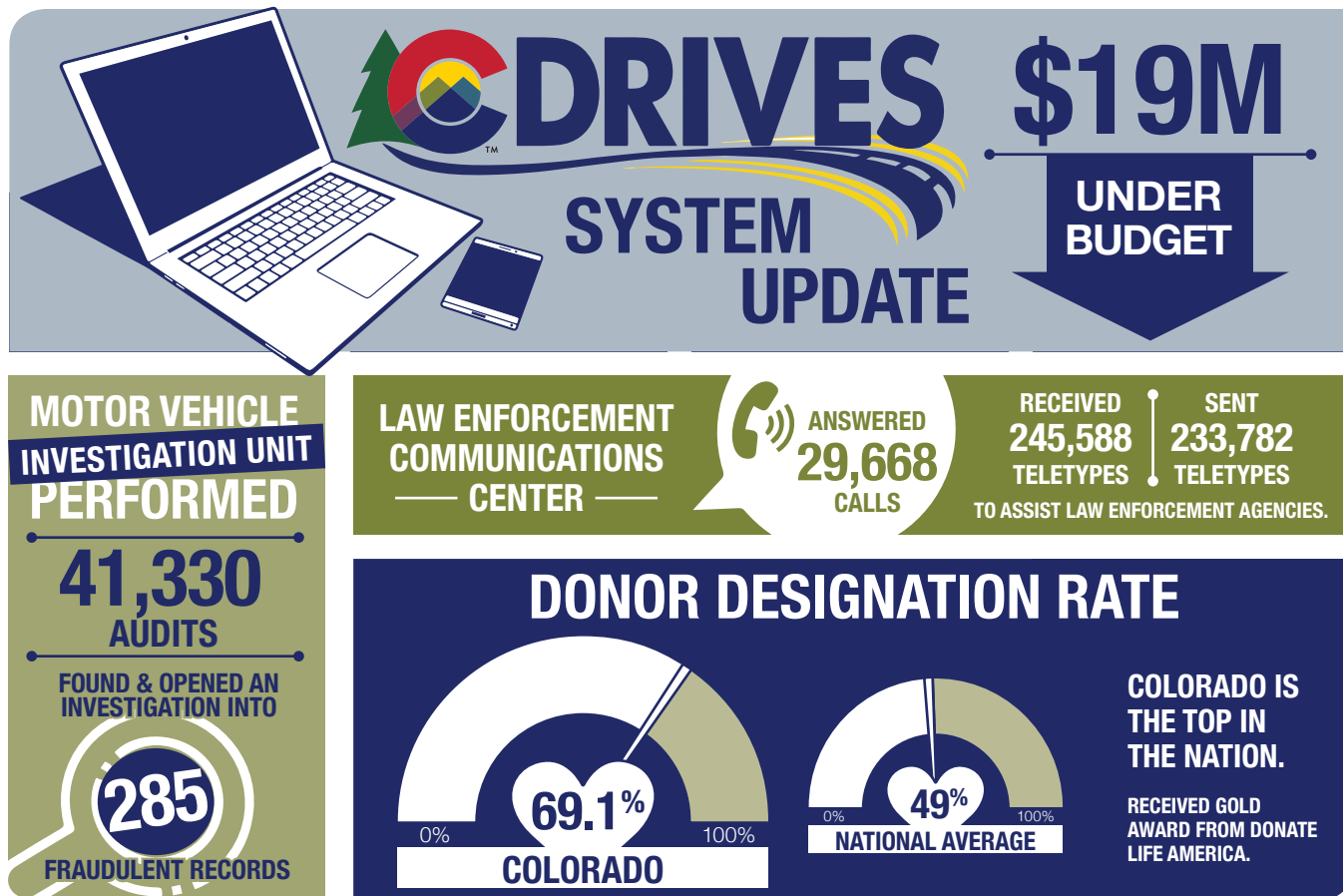
The accomplishments of the Application Support Team during its first year of existence were significant. Beginning with two new supervisors hiring and training all employees in July, both teams began supporting the DMV and county offices by October. Over the past year, Application Support answered 24,450 calls from DRIVES users, created more than 15,450 help desk tickets, released 21 web-based training modules, developed and released 45 desk aides and provided training to more than 800 state and county staff members.

Continued on Page 11





## DIVISION OF MOTOR VEHICLES



Source: DMV

### Process improvements

All sections within the DMV continued to focus on process improvements during the past fiscal year. Some of the notable improvements made to cut the burden for Colorado residents using DMV services included:

Two sections within the DMV, Driver Control and Vehicle Services, worked with the Colorado Motor Carriers Association to address the issue of Commercial Driver License (CDL) cancellations resulting from an expired Hazardous Materials (Haz-Mat) endorsement. As a result of this process improvement, CDLs will no longer be canceled when the Haz-Mat endorsement expires—rather they will continue as a non-Haz-Mat CDL. Drivers wishing to renew a CDL with Haz-Mat endorsement must still pass the required examination to maintain their Haz-Mat certification.

A Lean Process Improvement was conducted on the existing process of requiring a re-exam for drivers who

are involved in two accidents in three years. The process revealed that the re-exam is not required by law. As a result, this part of the process was eliminated, which significantly decreased staff demand in both Driver Control and Driver License, as more than 4,000 re-exams took place under this process every year.

Driver Control and Vehicle Services also worked together to create an analog temporary permit process that dealerships could use in the event of a system outage. Through this process, dealers are able to hand-write a temporary registration permit to complete the sales process for a customer. The dealership then provides the permit and vehicle information to the Law Enforcement Communication Center within Driver Control, so that the center is able to provide information to law enforcement in the event the vehicle is stopped. This allows dealerships to continue to do business if DMV systems are unavailable

Continued on Page 12

## DIVISION OF MOTOR VEHICLES



New Westminster Driver License offers more access to services as population grows.

and allows customers to drive a newly-purchased vehicle until they are able to return to the dealership to complete the registration process.

Within 30 days of receiving a directive from the Executive Director, the DMV successfully submitted an emergency rule and the addition of the sex identifier X to Colorado credentials, effective November 30, 2018. There have been a total of 159 X identifiers issued since the inception of the program through the end of the fiscal year.

### Facilities

The Driver License Section and FSS spent significant time improving facilities to better the office experience for customers and employees. In July 2018, the DMV opened the first new driver license office in more than 10 years in Westminster, to ease population growth in the area that was causing overcrowding at the Northglenn Driver License Office. In addition to the entirely new office, Fort Morgan, Montrose and Glenwood Springs offices relocated to larger spaces and the Pueblo and Durango offices were remodeled to add workstations and improve security. The DMV will be continuing these efforts with six planned office relocations and four planned office remodels in FY20. The DMV also worked with FSS to remodel workspace and move the Application Support and vendor teams from a remote location to the DMV's main administrative office at 1881 Pierce Street. Co-locating Application Support staff and the vendor with other DMV sections allows for a cohesive and collaborative working environment to quickly resolve issues and provide excellent customer service.

To improve the employee workspace and overall environment, the Pierce Street facility received some much needed updates. The south hallways and the Law

Enforcement Communication Center received new carpet and paint. Window tinting was replaced in Driver Control, and new paint and improved lighting have livened up the Driver Control Scan Room. Sit-stand desks were installed for all employees in Driver Control and all signs on the first floor of the building were replaced.

### Customer Service Performance

Facility and technology improvements made throughout the fiscal year have shown real benefits when it comes to improving the customer experience at both offices and when calling the DMV.

For in-office visits, the total customer experience, or the total time from receipt of ticket at the kiosk to leaving an office, was reduced by 20%, from an average of 30 minutes to an average of 24 minutes.

Customers calling the DMV's Driver Control call center saw a significant reduction in wait times this past fiscal year. The average experience was nearly three minutes under the wait time goal of nine minutes.

Online services are a major part of the DMV's strategy to provide the best customer service possible to Coloradans. Last year, with the implementation of the DRIVES system in August 2018, there were 35 online services available via MyDMV. Over the past year, individuals completed more than 2.2 million online DMV transactions. The top five online services included address changes for vehicles and licenses, vehicle registrations, driver license renewals, and new driver license applications.

The DMV continues to explore additional methods to improve the overall customer experience through customer surveys, and improvements to the website, offices and training. ●

## LOTTERY DIVISION

The Colorado Lottery creates and sells lottery games of chance that are held to the highest standards of integrity, efficiency, and entertainment, in order to maximize proceeds for the people of Colorado. The Colorado Lottery began in 1983 with just a single scratch game. Today, there are a variety of scratch and jackpot games. Since its inception, the Colorado Lottery has contributed more than \$3 billion to the state of Colorado. ●



## LOTTERY DIVISION



## The Colorado Lottery's Three Pillars

The Colorado Lottery laid out three guiding pillars to shape the future.

### Revenue

The Colorado Lottery's ultimate goal is to create games that players love and lead to increased revenue for its proceeds beneficiaries. The Revenue pillar includes improving and refining Lottery games, distribution, and marketing and reducing the dependence on multi-state games and the massive jackpots they bring.

### Responsibility

It is the Colorado Lottery's duty not only to grow sales and returns to good causes but to facilitate responsible play and protect players. In FY19, the Lottery began the application process to the World Lottery Association (WLA) for responsible gaming certification. The Colorado Lottery aims to reach Level 4 WLA certification, an achievement only eight other lotteries in the United States can claim.

### Conservation

The Colorado Lottery is proud to be the only lottery that directs all of its proceeds to outdoor recreation and preservation. The Conservation pillar sets a goal of increasing the awareness and impact of that message for both Lottery players and non-players. Part of putting the Lottery's conservation mission into action is the implementation of the Colorado Outdoor Principals, which includes Lottery-sponsored conservation events beginning in the fall of 2019.



## LOTTERY DIVISION

“  
This is an exciting time  
for the Lottery, for maximizing  
proceeds for our beneficiaries,  
and enriching the lives  
of Coloradans.  
”

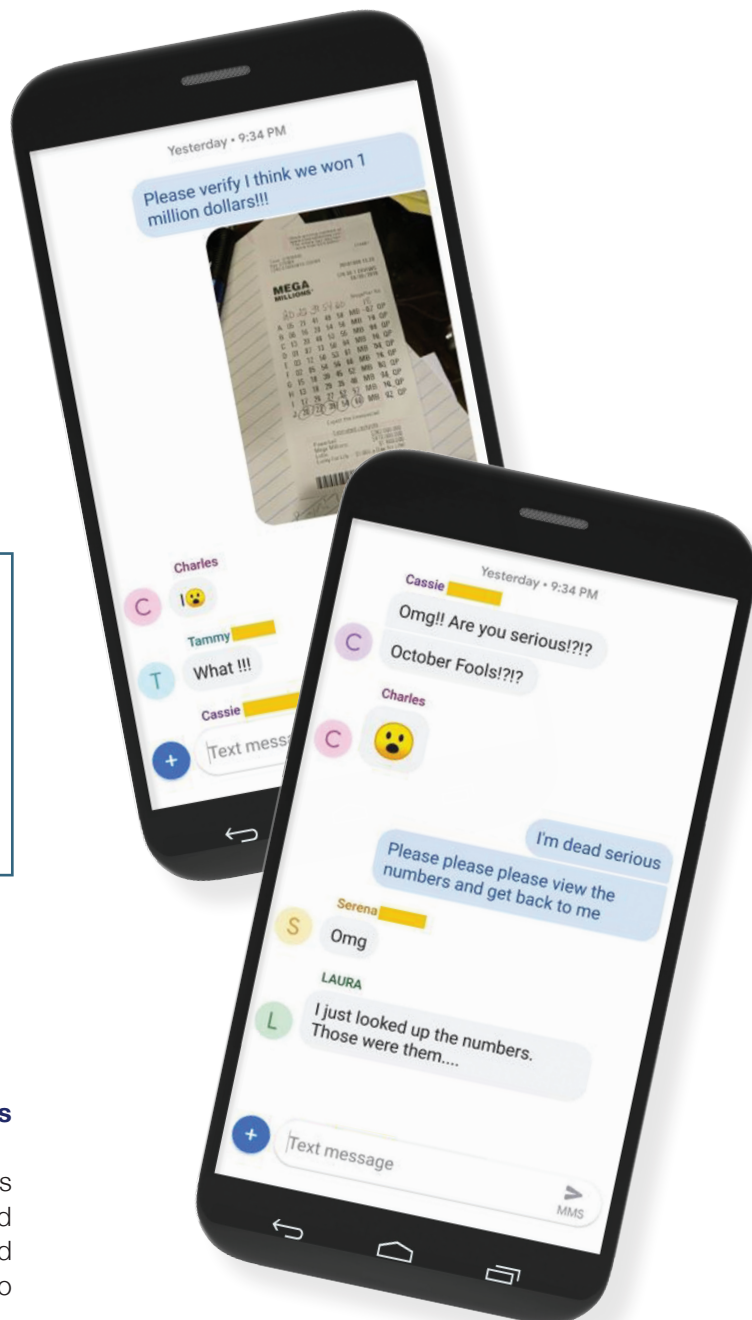
Colorado Lottery Director Tom Seaver

### **\$2 billion in jackpots in October: \$57.8 million in sales = \$20 million for Lottery proceed partners**

October 2018 was an exciting time at the Lottery, as the Mega Millions jackpot climbed to \$1.6 billion and Powerball topped \$687.8 million. Dream chasers flooded our 3,000 retailers to buy tickets and a chance to win bigger than ever.

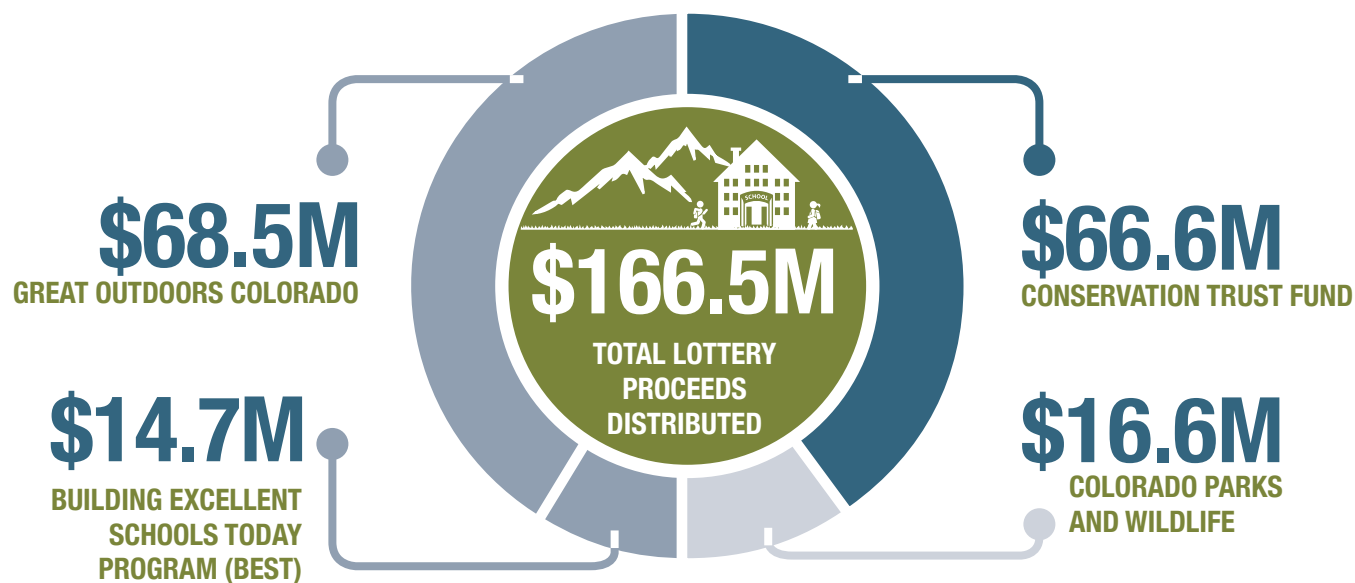
On Tuesday, October 9, a nine-member office pool from Kaiser Permanente in Aurora won a \$1 million lower-tier Mega Millions prize. The group purchased a ticket that matched five out of six winning numbers. Then on Saturday, October 20, two Powerball winning tickets worth \$50,000 each and one ticket worth \$100,000 sold in Colorado.

The biggest winner, however, was the state of Colorado, which brought in \$57.8 million in sales and a breathtaking \$20 million dollars for our proceed beneficiaries: the Conservation Trust Fund, Great Outdoors Colorado, and Colorado Parks and Wildlife. Jackpot runs such as these can turn tickets into trails and turn Powerball into pools.



Continued on Page 16

## LOTTERY DIVISION



**Formula for distribution of funds is as follows:** Great Outdoors Colorado (up to 50 percent, capped at \$68.5 million in Fiscal Year 2019); Conservation Trust Fund (40 percent); Colorado Parks and Wildlife (10 percent); Building Excellent Schools Today (spillover funds in excess of Great Outdoors Colorado distribution). Data found on page 51.

### Reached GOCO cap in April, meeting goal more than two months early

For the second time in Colorado Lottery history, the organization met its Great Outdoors Colorado (GOCO) funding cap goal in April – more than two months ahead of schedule.

“This is an exciting time for the Lottery, for maximizing proceeds for our beneficiaries and enriching the lives of Coloradans,” said Colorado Lottery Director Tom Seaver.

Originally set at \$35 million in 1992, the GOCO cap is adjusted annually for inflation. The cap amount for fiscal year 2019 is nearly \$68.5 million, and thanks to recently strong sales of Lottery products, the organization reached that goal early. The GOCO cap was met in April once before – in fiscal year 2006 – when the amount was \$50.2 million.

“With this achievement, our friends at the Lottery proved once again that their hard work pays off for all Coloradans. GOCO is grateful and honored to partner with the Lottery to invest proceeds in our state’s parks, trails, rivers, wildlife, and open spaces,” said GOCO

Executive Director Chris Castilian. “This is excellent news for our stakeholders and partners – Colorado Parks and Wildlife, local governments across the state, nonprofit land trusts, and other partnering entities. These organizations leverage GOCO funds to accomplish amazing conservation and recreation projects, which lead to a better quality of life, improved health, and stronger local economies for Coloradans and their communities.”

The Building Excellent Schools Today fund (BEST), which offers grants for public school construction, saw the biggest benefit of the Lottery hitting the ceiling early. Once the GOCO cap is reached, spillover funds are earmarked for the BEST program, which pulled in \$14.7 million in Lottery funds this fiscal year.

“The Lottery has supported BEST since its inception and is a key contributor to improving the educational environment for hundreds of thousands of Colorado students,” said BEST Director of Capital Construction Andy Stine. “We couldn’t be more pleased to hear that the GOCO cap was met so early. Every dollar invested in BEST means more money for health, safety, and security improvements for schools across the state.” ●

## ENFORCEMENT DIVISION

In 2018-19, the Enforcement Division's goal was to find ways to empower licensees, industry members and stakeholders to navigate the complex regulatory environment so they may succeed by developing industry standards, promoting fair trade practices and creating thriving marketplaces.

The Enforcement Division focuses on protecting public safety, ensuring consumer confidence and serving the citizens of Colorado by keeping them safe from fraud, unsafe products, unfair business practices and criminal activities. Regulating the auto, gaming, racing, marijuana, liquor and tobacco industries are critical in creating a balance between the business needs of industry stakeholders and public safety. The Enforcement Division monitors conformity with Colorado laws through education, outreach, licensing, inspections and compliance activities in conjunction and cooperation with local and state enforcement officials, local licensing authorities, the industry, advocacy and community groups and the general public.

By concentrating on the customer experience, the Enforcement Division has continually worked on ways to improve the technology on which our licensees and industry members submit and receive license information. During the 2018-19 fiscal year, the Enforcement Division rolled out the options of online renewals of some license types across the five divisions and introduced the option for online verification of licenses. By accessing license information online, industry members and licensees have information at their ready.

With careful and purposeful regulation and rulemaking, the Enforcement Division is designing industry standard practices that prevent crime and other public safety



concerns while simultaneously creating market balance. Demonstrated amongst the five Enforcement Divisions are shared compliance and regulatory practices, along with a united mission of empowerment within the industries we regulate: auto, gaming, liquor and tobacco, marijuana and racing. ●

## AUTO INDUSTRY DIVISION



In February 2019, the Auto Industry Division, in partnership with Federal Heights Police Department and the 17th Judicial District Attorney's office, investigated and charged a car dealer and a salesperson in Federal Heights with theft and forgery after they were found to be involved with an odometer rollback scheme.

The Auto Industry Division (AID) regulates the motor vehicle and powersports industries with a balanced emphasis on education, compliance, and enforcement of applicable laws and regulations. The Auto Industry Division acts as the administrative arm in the licensing and regulation of motor vehicle/powersports dealers, used motor vehicle/powersports vehicle dealers, wholesalers, wholesale auto auctions, and salespersons for the Motor Vehicle Dealer Board.

The Motor Vehicle Dealer Licensing Board is responsible for licensing and regulating the sale and distribution of motor vehicles, promulgating consumer protection regulations, and licensing all salespersons and those with ownership interests in new and used auto dealerships. The Motor Vehicle Dealer Board is authorized and empowered to promulgate, amend and repeal rules, review licensing matters, review complaints, discipline licensees when necessary, conduct rulemaking hearings, set fees, and delegate authority to the board's executive secretary.

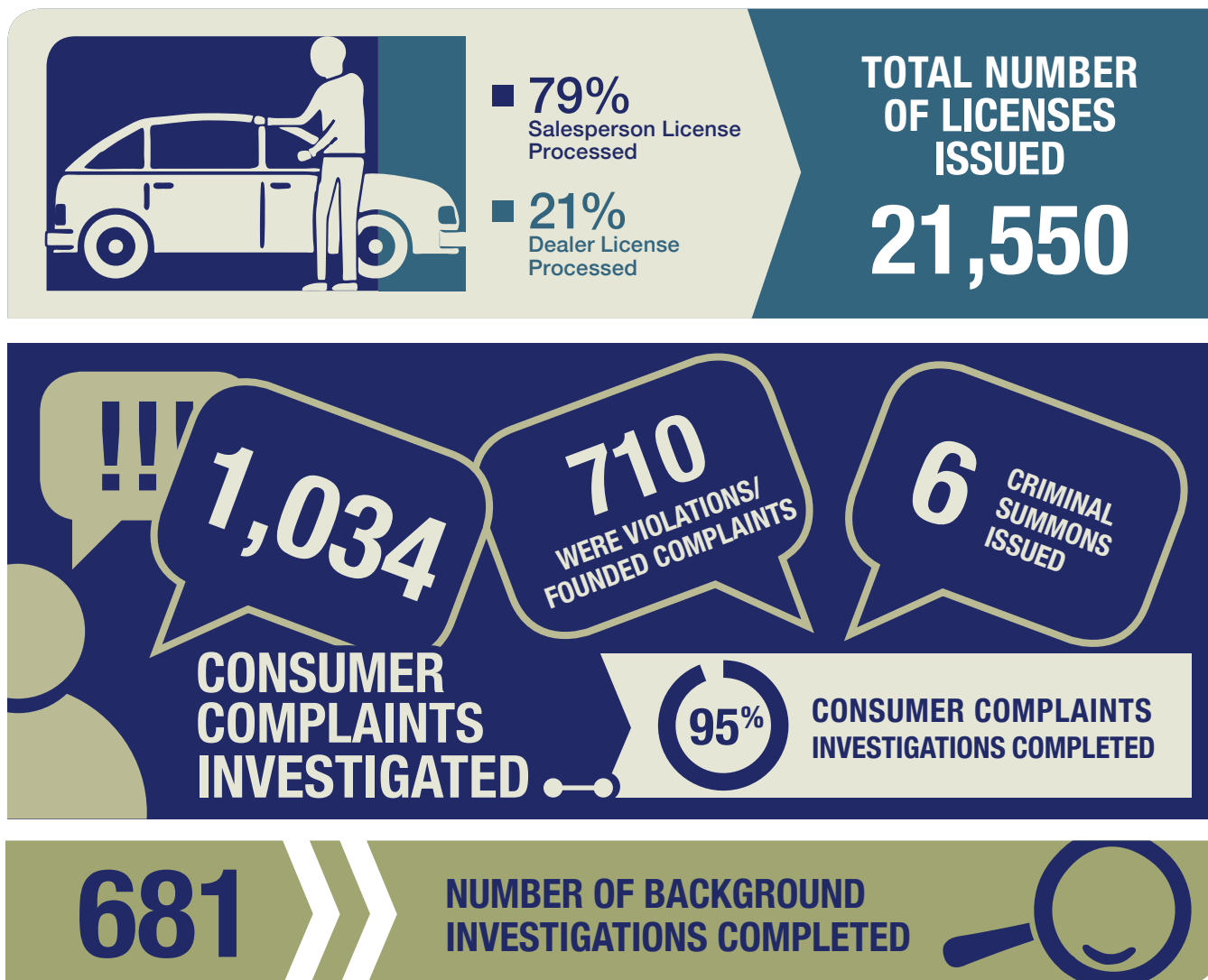
In February 2019, the Auto Industry Division, in partnership with Federal Heights Police Department and the 17th Judicial District Attorney's office, investigated

and charged a car dealer and a salesperson in Federal Heights with theft and forgery after they were found to be involved with an odometer rollback scheme. The two individuals rolled back 2,683,751 miles in 29 vehicles, which were sold to unsuspecting customers by taking odometers from cars at junkyards and having them installed into vehicles for sale on their lot. Both the car dealer and the salesperson pleaded guilty to one charge of misdemeanor odometer fraud and were sentenced to 10 days in jail, three years' probation and fined \$300. The Motor Vehicle Dealer Board, based on the investigation and prosecution of these individuals, suspended both their licenses and they may not operate as used car dealers or salespersons until their licenses are restored.

Continued on Page 19



## AUTO INDUSTRY DIVISION



Data found on page 52 and page 53

To fulfill the duties of fostering a clean and healthy industry within the state of Colorado for the manufacture, distribution and sale of motor vehicles and powersports vehicles, the Auto Industry Division ensures that licensees and applicants are of good character and are in compliance with all material provisions of the Colorado Motor Vehicle Industry and Powersports Industry License Laws and Regulations. During the 2018-19 fiscal year, the Auto Industry Division completed 681 background investigations on motor vehicle and power sports dealers and salespeople.

To diminish illegal activities and fraud from the motor vehicle industry, the Auto Industry Division found 710 violations and issued six criminal summons. As a result of these investigations, the Motor Vehicle Dealer Board imposed \$424,500 in fines to the violating licensed dealers and salespersons.

The Auto Industry Division investigates when a consumer is concerned that they may have been the victim of violations of Colorado law or Dealer Board regulations perpetrated by a Colorado motor vehicle or powersports dealer or salesperson. In 2018-19, AID investigators completed 1,034 consumer complaint investigations. ●

## DIVISION OF GAMING

The Division of Gaming licenses and regulates the Colorado limited gaming industry, including gaming devices, facilities, personnel, and activities. The Division also enforces the laws contained in the Limited Gaming Act, as well as rules and regulations promulgated by the Colorado Limited Gaming Control Commission. The Division is comprised of six sections that carry out the primary functions of processing and investigating gaming license applications, patrolling casinos to enforce gaming laws and regulations and to handle patron complaints, conducting revenue and compliance audits of casinos, approving gaming devices and systems, and administering the Division.

A recent focus of the Division has been to curb the number of underage persons involved in lingering or gambling in Colorado casinos. Along with proactive educational efforts and the implementation of the new underage and lingering rules, the Division of Gaming worked to increase visibility and presence in Cripple Creek, Black Hawk, and Central City licensed gaming facilities to prevent underage gaming from occurring in the casinos.

All revenues generated from gaming — gaming tax revenues along with license and application fees paid by casinos and other revenues — are placed in the Limited Gaming Fund. Before any monies are distributed via the Limited Gaming Fund, the expenses of running the Commission and the Division of Gaming must be paid and two months of operating expenses for the Division must

## Improving the lives of Coloradans

Monies from the Limited Gaming Fund are distributed every year to many organizations and agencies working to improving the lives of Coloradans. Below are just a few stories of the impact limited gaming funds are having across Colorado:

### The History Colorado State Historical Fund



#### HISTORY *Colorado* STATE HISTORICAL FUND

The History Colorado State Historical Fund provides grants for preservation projects across the state. Eligible projects include the preservation, restoration, and/or rehabilitation of historic buildings, archaeological assessments and research, designation and interpretation of historic places, preservation planning, and historic preservation education.

In the fiscal year 2018, the State Historical Fund awarded 99 grants for \$8,670,352 in investment. Through the fiscal year 2018, the State Historical Fund has awarded a total of 4,526 grants for a total of \$298,568,606.

Every year, the program receives a portion of the total state tax revenues generated by limited-stakes gaming in the towns of Black Hawk, Central City, and Cripple Creek. The State Historical Fund is one of the most significant forces behind the preservation of Colorado history and a catalyst for strengthening communities statewide. Funding from limited-stakes gaming doesn't just help provide the State Historical Fund with money for grants—a minority share of this

Continued on Page 21

Continued on Page 22

## DIVISION OF GAMING

revenue goes to History Colorado's other operations, including the History Colorado Center and the statewide Community Museums. Learn more about the History Colorado and state historical preservation grants at [historycolorado.org](http://historycolorado.org).

### Advanced Industry Accelerator Grants

A set of five advanced industry grants make up the Advanced Industries Accelerator programs which are designed to promote growth and sustainability in advanced industries by helping accelerate commercialization, encourage public-private partnerships, increase access to early-stage capital and create a robust ecosystem that increases the state's global competitiveness. The following programs are designed to support job creation and innovation in a field as a business operating in one of Colorado's seven advanced industries: advanced manufacturing, aerospace, bioscience, electronics, energy and natural resources, infrastructure engineering, and technology and information.

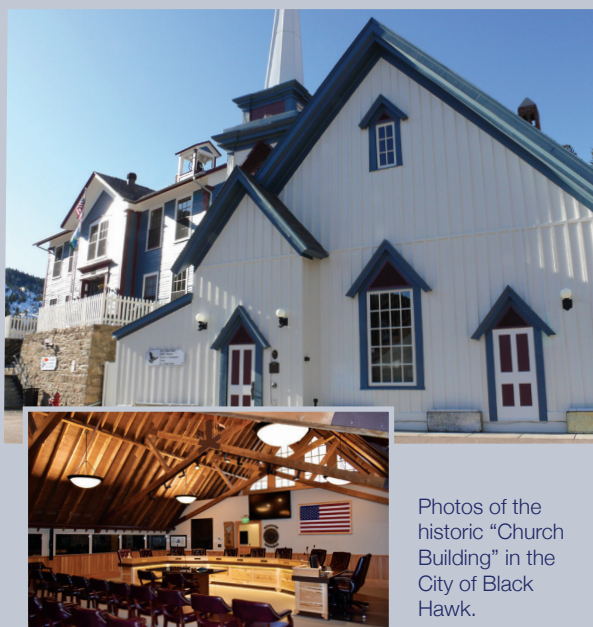
In 2018, funding from the limited-stakes gaming allowed for 293 grants to be awarded to Colorado projects across the state representing \$50,057,942 invested in Colorado's Advanced Industries. Through these investments, 763 jobs were created 870 jobs were retained and \$360,297,152 third party capital raised/leveraged (VC/Angel/Federal Funding). Learn more about Advance Industry Accelerator grants and programs at [choosecolorado.com/doing-business/incentives-financing/advanced-industries/](http://choosecolorado.com/doing-business/incentives-financing/advanced-industries/)

### Colorado Office of Film, Television and Media (COFTM)

Film is a craft industry made up of artists ranging from producers and directors to actors, writers, and editors. The more opportunities the Colorado workforce has to gain experience on set and create great films, the more chances they have to hone their skills. By incentivizing both local and national productions, COFTM plays an active role in increasing the professionalism of the state's workforce as well as enabling it to grow as well, creating opportunities for additional work in

the future. Funds from Colorado limited gaming help support the initiatives of the Colorado Office of Film, Television and Media including educational grants, media professional career connection road tours, screenplay programs, regional film commissions, "Colorado Experience" roadshow, film festival support & promotion, scholarship opportunities, film ready initiative, film festivals, tribal initiative and side stories. Learn more about the office and these initiatives at [coloradofilm.org](http://coloradofilm.org).

### City of Black Hawk Preservation and Restoration Fund



Photos of the historic "Church Building" in the City of Black Hawk.

The City of Black Hawk receives state-collected gaming taxes that are restricted in use for preservation and restoration purposes per Article XVIII of the State of Colorado Constitution. In 2018, the City of Black Hawk spent gaming funds on numerous restoration programs including work on the city's historic homes, a complete restoration of the historic "Church Building" now used for city offices and council chambers, improvements to the landmark "School House" currently used by the police department and a significant amount of roadway, and rock wall repair and restoration on the city's historic streets. ●



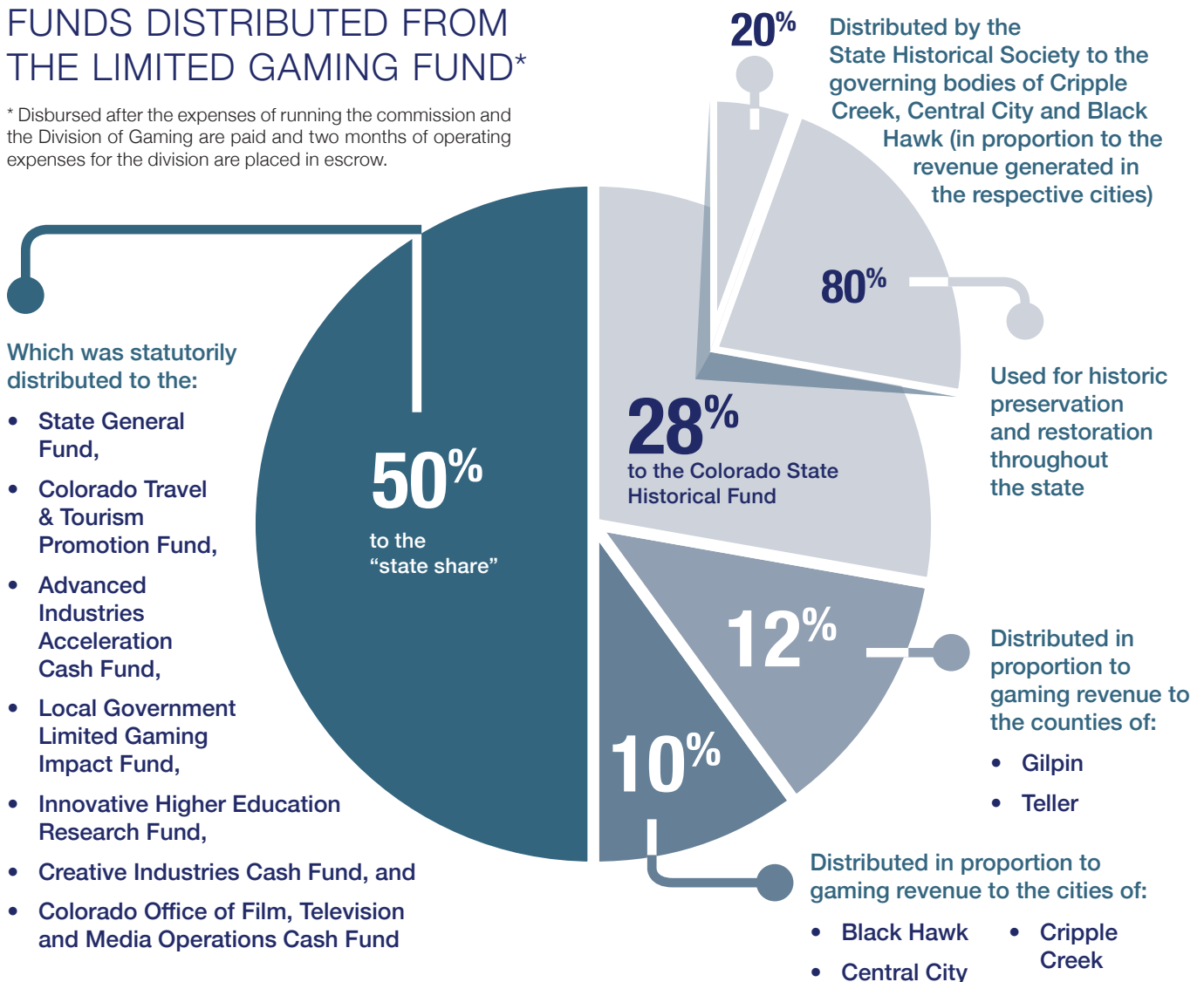
## DIVISION OF GAMING

be placed in escrow. The Division of Gaming had a record-setting year by distributing \$111,782,407 from the Limited Gaming Fund to designated agencies and organizations.

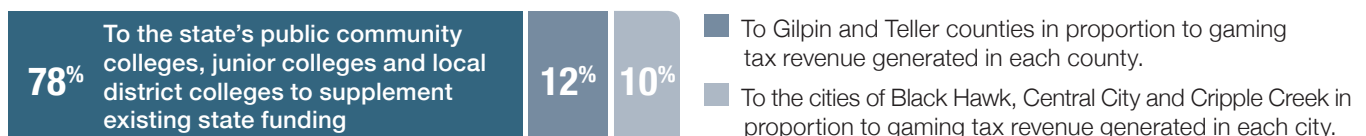
After these obligations are met, the remaining money is distributed back to Colorado communities and programs according to the following formula to the original recipients of the Limited Gaming Fund:

### FUNDS DISTRIBUTED FROM THE LIMITED GAMING FUND\*

\* Disbursed after the expenses of running the commission and the Division of Gaming are paid and two months of operating expenses for the division are placed in escrow.



The tax revenue attributed to the implementation of Amendment 50 are as follows:





## LIQUOR AND TOBACCO ENFORCEMENT DIVISION

The Liquor Enforcement Division (LED) licenses persons who manufacture, import, distribute or sell alcoholic beverages, and regulates the sale and distribution of liquor within the state by promoting awareness of and enforcing the provision of liquor, beer, and special events codes. The Tobacco Enforcement Program enforces laws that prohibit the sale of tobacco products to minors, allowing the state to meet federal standards and qualify for the Substance Abuse Prevention and Treatment block grant. The Liquor Enforcement Division ensures licensees statewide comply with Colorado Revised Statutes by investigating complaints regarding licensed establishments or sale without a license received from a community member, stakeholders, and local law enforcement personnel. Compliance investigations ensure compliance and prevent sales of alcohol to persons under 21 years of age.

The beginning of 2019 introduced significant changes to the liquor industry with the elimination of the 3.2 beer licenses in Colorado and the authorization for grocery and convenience stores to begin selling full-strength beer with the enactment of SB16-197 and SB18-243. Anticipating and planning for the significance these statute changes would have on the industry, the Liquor Enforcement Division successfully implemented the new liquor laws regulating the sale of full-strength beer in grocery and convenience stores across Colorado by providing support, assistance, and education to licensees, clerks, and stakeholders about the new laws and their impact on the industry.

With the passage and implementation of SB18-243, the LED identified a superfluous license model created for beer manufacturers and distributors. The first bill signed by the newly sworn-in Governor Jared Polis was SB 19-11, which corrected language inserted into the 2018 law regulating the grocery and convenience stores sales of full-strength beer creating one license type for the manufacturing and distribution of beer over .5%.

Along with maintaining and administering the state licensing system of the manufacturing, distributing,

### TOTAL NUMBER OF COMPLIANCE CHECKS

{ 4,168 }



8.5%

OF COMPLIANCE CHECKS ENDED WITH VIOLATIONS



91.5%

WERE SUCCESSFUL COMPLIANCE CHECKS

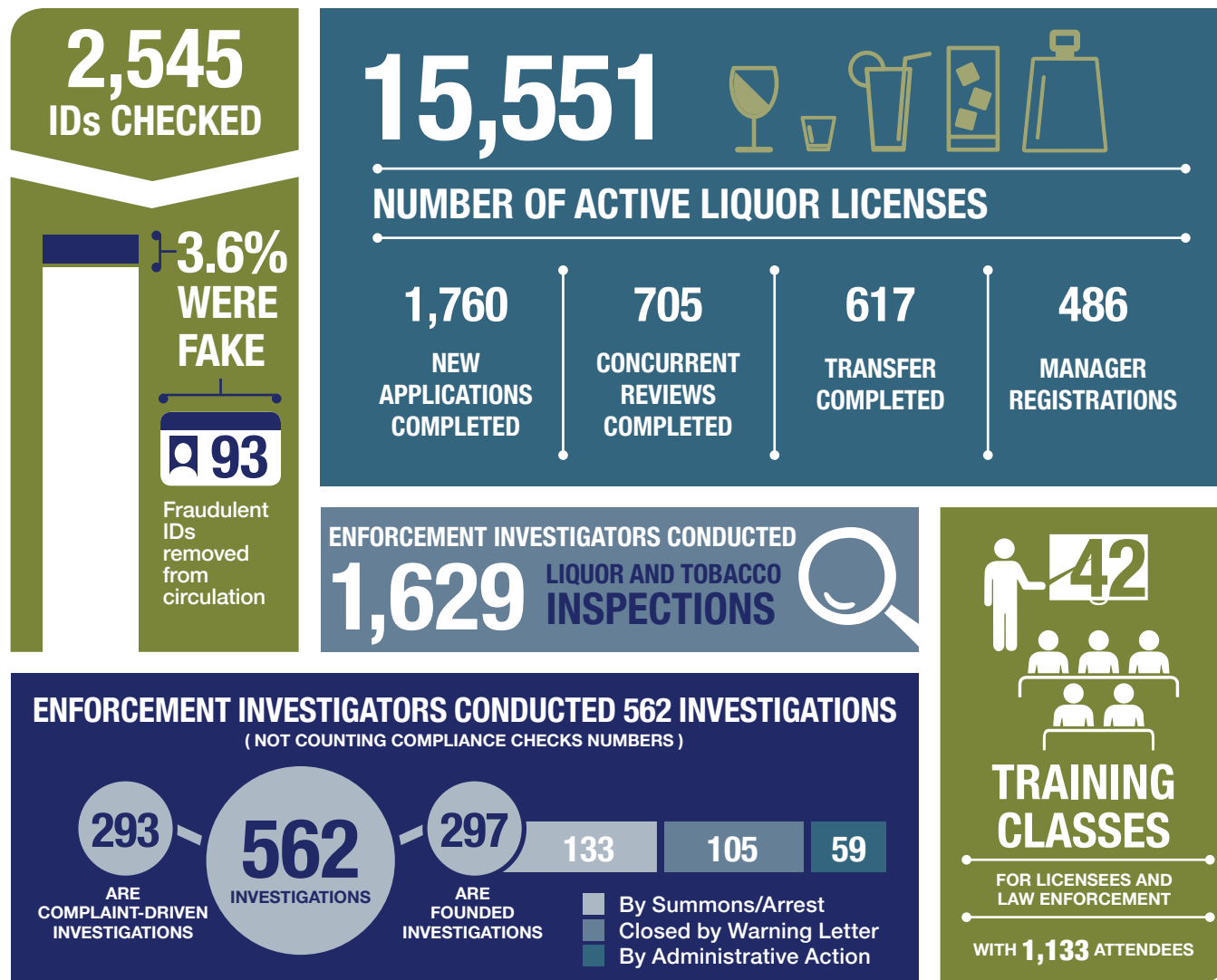
Source: Liquor and Tobacco Enforcement Division

Continued on Page 24





## LIQUOR AND TOBACCO ENFORCEMENT DIVISION



Source: Liquor and Tobacco Enforcement Division

selling, and serving liquor in Colorado, the LED ensures state statutes regulating the sales of alcohol are strictly abided and followed. In 2018, the LED worked with Colorado Interactive (CI) and Statewide Internet Portal Authority (SIPA) to develop and enhance the state's Underage Drinking Enforcement web app, allowing users to search for Minor in Possession (MIP) records, compliance check records, and submit anonymous tips. The system enhancements make it easier for the public to obtain precise search results from the State of Colorado's Underage Drinking Enforcement web

application by entering less information and improving access to underage drinking enforcement information.

Because of the efforts by the LED to ensure alcohol products stay out of the hand of minors, the Division was recognized for their work in deterring underage drinking across Colorado. The Colorado Chapter of Mothers Against Drunk Driving (MADD) and the Colorado Department of Transportation (CDOT) presented LED with the award for "Outstanding Dedication to Underage Driving and Prevention and Enforcement" at their joint Front Range Law Enforcement Champion Awards event in the spring of 2019. ●

## MARIJUANA ENFORCEMENT DIVISION

Colorado has once again seen another year of landmark change for the regulated marijuana industry, which makes for a busy year at the Marijuana Enforcement Division (MED). MED's priorities continue to be cultivating diverse stakeholder engagement, developing sophisticated data collection and analysis and supporting teams dedicated to the constant monitoring and evaluation of production management.

### Priorities: Data Collection

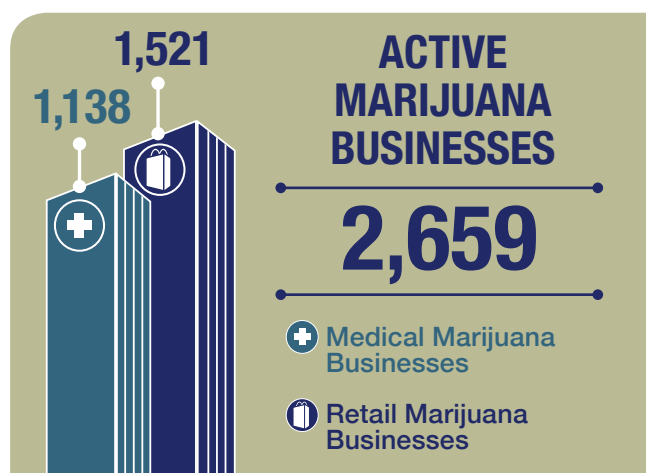
Unbiased data collection and continual comprehensive analysis support the state's commitment to government transparency. The compilation of years of industry information from the state's inventory tracking system helps to inform the public and helps identify opportunities for outreach efforts to stakeholders.

In 2018, MED released the 2017 update to the Market Size and Demand for Marijuana in Colorado study, which showed Colorado's legal marijuana market is meeting resident and visitor demand. DOR commissioned the study, completed by Business Research Division of University of Colorado Boulder. As part of the agreement, the study authors assessed the data from METRC™, Colorado's marijuana inventory tracking system, as their data source.

The study team

1. Established a new approach to quantify the volume of sales by using a "flower equivalent" measure
2. Identified a shift in consumer consumption patterns away from marijuana flower and toward marijuana concentrates
3. Suggested a diverse and competitive marketplace

In first-of-its-kind methodology, the flower equivalent measure allows for a proper comparison of supply, demand, potency and pricing across different product types such as flower, edibles and concentrates. Flower equivalent converts non-flower sales to consumers into weight-based units of flower.



Source: MED  
Data for top infographic found on page 60

Continued on Page 26



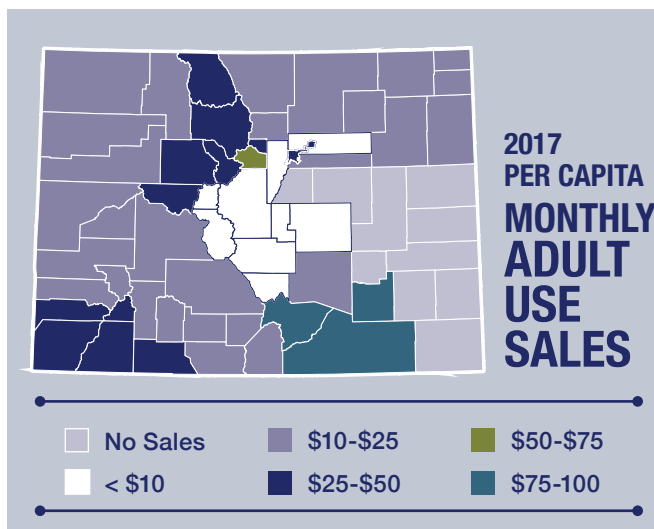
## MARIJUANA ENFORCEMENT DIVISION

### AVERAGE LIFE CYCLE OF A MARIJUANA PLANT

— FISCAL YEAR 2019 —



- Immature – 22 days
- Vegetative – 50 days
- Flowering – 57 days

**130 TOTAL DAYS**

### RETAIL PLANTS

ACCOUNTED FOR APPROXIMATELY

**75%** of the total plants cultivated

IN COLORADO FROM JULY 2018-DECEMBER 2018

**2017  
TOTAL PLANT  
NUMBERS**

MEDICAL

**322,819****58%**

Utilization

ADULT USE

**675,005****34%**

Utilization

Source: MED

Total Sales	Total
Flower	436,155 lbs
Edible units*	12,769,868 units
Units of Non-Edible Infused Products	1,207,579 units
Pounds of Concentrate	33,967 lbs
Units of Concentrates	8,112,804 units
Retail Sales	Total
Flower	288,292 lbs
Edible units*	10,927,543 units
Units of Non-Edible Infused Products	1,027,993 units
Pounds of Concentrate	19,315 lbs
Units of Concentrates	6,848,060 units
Medical Sales	Total
Flower	147,863 lbs
Edible units*	1,842,325 units
Units of Non-Edible Infused Products	179,586 units
Pounds of Concentrate	14,652 lbs
Units of Concentrates	1,264,744 units

Source: MED

\*See change in measurement

As of December 31, 2018, data found here:

[www.colorado.gov/pacific/sites/default/files/190805%202018%20Annual%20Report%20-Final%20.pdf](http://www.colorado.gov/pacific/sites/default/files/190805%202018%20Annual%20Report%20-Final%20.pdf)

This Market Update improved upon the original 2014 market study methods and uses official market data to provide an updated insight to and assessment of Colorado's regulated marijuana markets through 2017.

#### Key findings of the study include:

- Colorado remains a highly competitive marketplace for marijuana businesses. The largest 10 operators accounted for 23.1 percent of total market sales in 2017, down from 25.4 percent of total market sales in 2016 and 26.6 percent in 2015.
- The market share for marijuana flower has declined while demand for non-flower products (e.g. edibles and concentrates) continues to take a greater share of overall marijuana sales. Overall, the price for flower has declined slowly, while the price of a standard serving of THC has declined more rapidly.

Continued on Page 27



## MARIJUANA ENFORCEMENT DIVISION

- The total amount of residual marijuana that is seized, destroyed, does not meet quality assurance standards, or is otherwise taken out of the supply chain has significantly decreased over the last three years, which suggests improved licensee compliance.
- Prices for marijuana are highest in regions with a limited number of adult-use marijuana stores, which suggests that competition is a more important factor for regional pricing than tourist demand. There are also higher prices in mountain and border towns when compared to the average (\$8.30-\$11.75 prices per gram of adult-use flower compared to \$5.79). Edibles account for 13 percent of the overall adult-use market, but account for nearly 25 percent of the market in tourist areas.
- Overall, marijuana cultivators are not utilizing the maximum plant count allocations authorized by MED. The flexibility in Colorado's regulatory framework allows the state to effectively monitor production management to prevent oversupply.

This update is part of the state's continuous effort to monitor a comprehensive marijuana regulatory framework, improve transparency and use data to inform the public about Colorado's legal marijuana industry.

### Priorities: Production Management

Colorado's experience with production management for the marijuana industry remains a success story. Each marijuana cultivation is placed in one of five plant count tiers as outlined in the Retail Marijuana Code. An individual cultivation licensee must apply to increase its plant count tier. On the flip side, individual cultivation licensees are subject to moving down a plant count tier if it isn't selling 70 percent of its product in the previous licensing period, among other factors including, but not limited to, transfer, sales and excise tax payment history, existing inventory, inventory history and sales contracts. These rules provide specific guidelines for production management to prevent oversupply without having to cap the number of retail license types.

Several new rules prompted by 2018 legislation prioritize business efficiencies to enhance compliance for marijuana

businesses, including eliminating the vertical integration requirement for medical businesses, which previously required medical marijuana centers to source the majority of their inventory from an affiliated cultivation. MED staff prepared for the July 1, 2019 implementation date throughout the first half of 2019.

### Priorities: Diverse Stakeholder Engagement

Each year, the legislative session, the rulemaking process and the ultimate adoption of new rules is the result of a truly collaborative effort between members of the marijuana industry, the health community, regulators, and other interested parties. All of these stakeholders share the state's mission to assist good actors in the marijuana industry with business efficiencies, while protecting public health and safety. The feedback and partnership from the diverse group who participate in all of the above are vital for successful legislative session and rulemaking efforts, which prevent unintended consequences of new rules once adopted.

### New Rules Adopted from 2018 Legislative Session

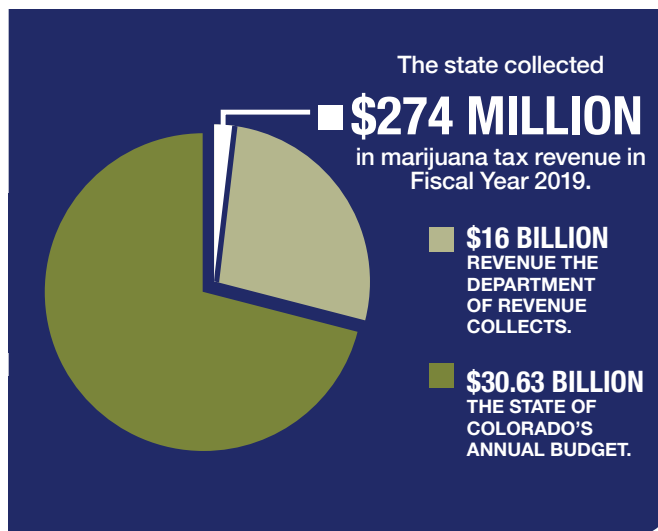
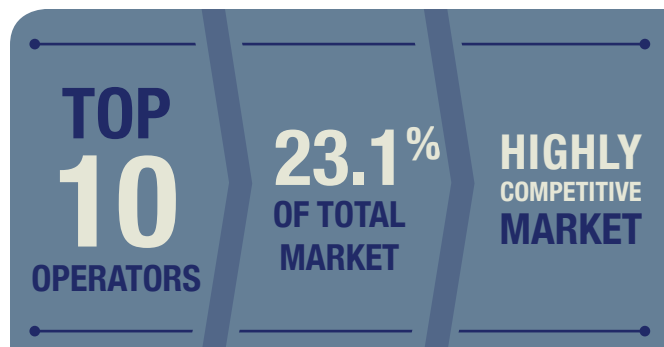
In January 2019, Colorado's new permanent medical and retail marijuana rules went into effect. Highlights of the new rules included a new audit and approval process for certain infused products, International Standards Organization (ISO) accreditation requirements for all testing facilities to meet international laboratory standards, mandatory testing of heavy metals and mycotoxins and ability to recycle marijuana roots, stalks and stems to make non-consumable fibrous products.

These new rules address public health and safety risks associated with products that fall outside of the current intended use categories, such as nasal sprays, inhalers and suppositories, apart from traditionally smoked or orally-ingested products. Health experts during rulemaking determined that additional safeguards for these products were necessary to protect public health and safety. In order to be sold to consumers, new rules require these products to be subject to an audit or pre-approval process to evaluate compliance with ingredient restrictions, manufacturing processes, and other safety standards.

In an ongoing effort to ensure all marijuana, marijuana concentrate and marijuana product are properly tested,

Continued on Page 28

## MARIJUANA ENFORCEMENT DIVISION



Source: MED, page 75, page 76, page 80 and Annual Budget from Joint Budget Committee.

the new rules also include mandatory testing for mycotoxins and heavy metals. While acceptable limits for metals testing have existed in rule since 2014, the new rules add metals as a required test and modified some of the limits. The requirements for marijuana testing labs to become ISO accredited was a collaborative effort between the marijuana industry and its regulators, and is another example of how the state's regulatory approach is inclusive of stakeholder concerns.

### Busy Legislative Session in 2019

While many marijuana bills were introduced in the 2019 legislative session, there are four marijuana bills with significant rulemaking authority which fall under MED's purview. The MED team worked closely with stakeholders to assist with drafting **HB19-1090: Publicly Licensed Marijuana Companies** and testified in support of the bill. In summary, 1090 permits certain publicly traded companies ownership in marijuana businesses, permits use of certain private investment vehicles for marijuana businesses, creates new owner and investment categories, and amends disclosure and suitability requirements. Whenever possible, this bill aligns with existing Federal guidelines.

**HB19-1234: Regulated Marijuana Delivery** establishes a marijuana delivery permit to residences in Colorado with a medical marijuana rollout followed by an

adult-use marijuana rollout one year later. **HB19-1230: Marijuana Hospitality Establishments** creates two new license types:

- Marijuana Hospitality Establishment license (may be mobile) to allow consumption of marijuana on its premises.
- Retail Marijuana Hospitality and Sales Establishment license (cannot be mobile) to allow for the sale and consumption of retail marijuana on its premises.

**SB19-224: Sunset Regulated Marijuana** extends the Medical and Retail Marijuana Codes and integrates each into a single code among other provisions as outlined in the Sunset Review Report. A key piece of this bill for MED is the direction to create an accelerator license as a key piece of addressing social equity within the marijuana industry.

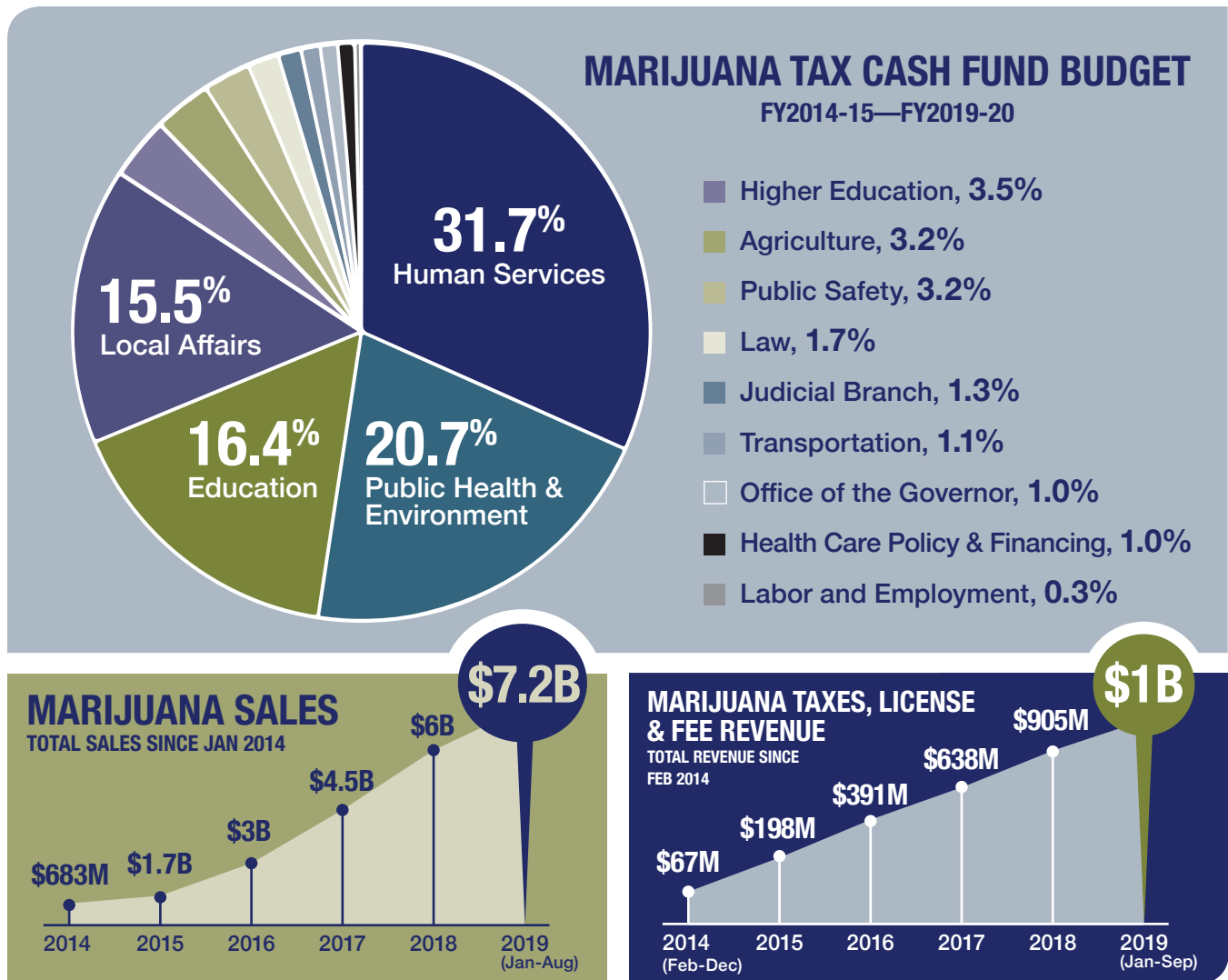
All four bills were passed by the General Assembly and signed by Governor Jared Polis in June 2019. MED will work through the fall to implement each of these bills, with effective dates ranging from November 1, 2019 until January 1, 2021. The bulk of the rules will go into effect on January 1, 2020.

Continued on Page 29





## MARIJUANA ENFORCEMENT DIVISION



Source: MED and TAX.

### Record Sales and Revenue Numbers

In June 2019, Colorado surpassed \$1 billion in marijuana revenue since adult-use marijuana sales began in 2014, according to DOR's monthly reports.

Marijuana revenue supports statewide efforts such as licensing and regulation of legal marijuana businesses, youth prevention efforts, behavioral health treatment, protecting public health and safety, and coordination across state agencies.

Marijuana tax revenue funds Colorado Department of Education programs such as the Building Excellent Schools Today (BEST) capital construction assistance fund, as well as the Early Literacy Competitive Grant Program, School

Health Professional Grant Program and the School Bullying Prevention and Education Grant Program.

### Average Market Rate

As directed by the General Assembly, DOR continues to track the Average Market Rate (AMR) in seven categories, including the average price per pound of bud, trim, bud allocated for extraction, trim allocated for extraction, whole wet plant, seed, and immature plant. The AMR chart is on the next page.

AMR is defined as the average price of all unprocessed retail marijuana that is sold or transferred from retail

Continued on Page 30



## MARIJUANA ENFORCEMENT DIVISION

### Current & Prior Retail Marijuana Average Market Rates (Median Market Prices)

Average Market Rate as of:	Bud (\$/lb)	Trim (\$/lb)	Bud Allocated for Extraction (\$/lb)	Trim Allocated for Extraction (\$/lb)	Immature Plant (\$/ea)	Wet Whole Plant (\$/lb)	Seed (\$/ea)	Contaminated Product Allocated for Extraction (\$/lb)
Oct. 1, 2019	\$999	\$325	\$254	\$200	\$8	\$173	\$5	N/A
July 1, 2019	\$850	\$325	\$227	\$177	\$8	\$152	\$4	N/A
April 1, 2019	\$806	\$425	\$227	\$177	\$4	\$151	\$5	N/A
Jan. 1, 2019	\$781	\$396	\$200	\$200	\$4	\$151	\$5	N/A
Oct. 1, 2018	\$759	\$325	\$228	\$225	\$8	\$100	\$4	N/A
July 1, 2018	\$846	\$404	\$230	\$300	\$1	\$150	\$5	N/A
April 1, 2018	\$1,012	\$700	\$349	\$302	\$5	\$230	\$5	N/A
Jan. 1, 2018	\$1,265	\$506	\$376	\$325	\$10	\$215	\$3	N/A
Oct. 1, 2017	\$1,305	\$405	N/A	N/A	\$5	\$227	\$3	\$403
Aug. 9, 2017	\$1,298	\$426	N/A	N/A	\$4	\$227	\$3	\$403
July 1, 2017	\$1,298	\$426	N/A	N/A	\$4	\$227	\$3	N/A
Jan. 1, 2017	\$1,471	\$499	N/A	N/A	\$10	\$223	\$6	N/A
July 1, 2016	\$1,816	\$505	N/A	N/A	\$10	\$209	\$2	N/A
Jan. 1, 2016	\$1,948	\$464	N/A	N/A	\$9	N/A	N/A	N/A
July 1, 2015	\$1,868	\$370	N/A	N/A	\$8	N/A	N/A	N/A
Jan. 1, 2015	\$2,007	\$364	N/A	N/A	\$9	N/A	N/A	N/A
July 1, 2014	\$1,876	\$296	N/A	N/A	\$9	N/A	N/A	N/A
Jan. 1, 2014	\$1,876	\$296	N/A	N/A	\$9	N/A	N/A	N/A

Source: Taxation Division

marijuana cultivation facilities to retail marijuana product manufacturing facilities or retail marijuana stores. AMR is calculated based on retail marijuana transactions recorded from previous months in the state's marijuana inventory tracking system.

#### MED Strategic Goals

MED continues to think strategically about metrics to effectively measure successes. Strategies include:

- Enhance statewide enforcement with age compliance operations involving underage operatives.
- Expand education and training outreach for licensees.
- Evaluate checklists and FAQs available online to encourage submission of paperwork with all needed documents.
- Explore the ability to accept renewal applications online to help with the organization and submission of required documents.

#### Colorado Remains Regulatory Leader Nationally

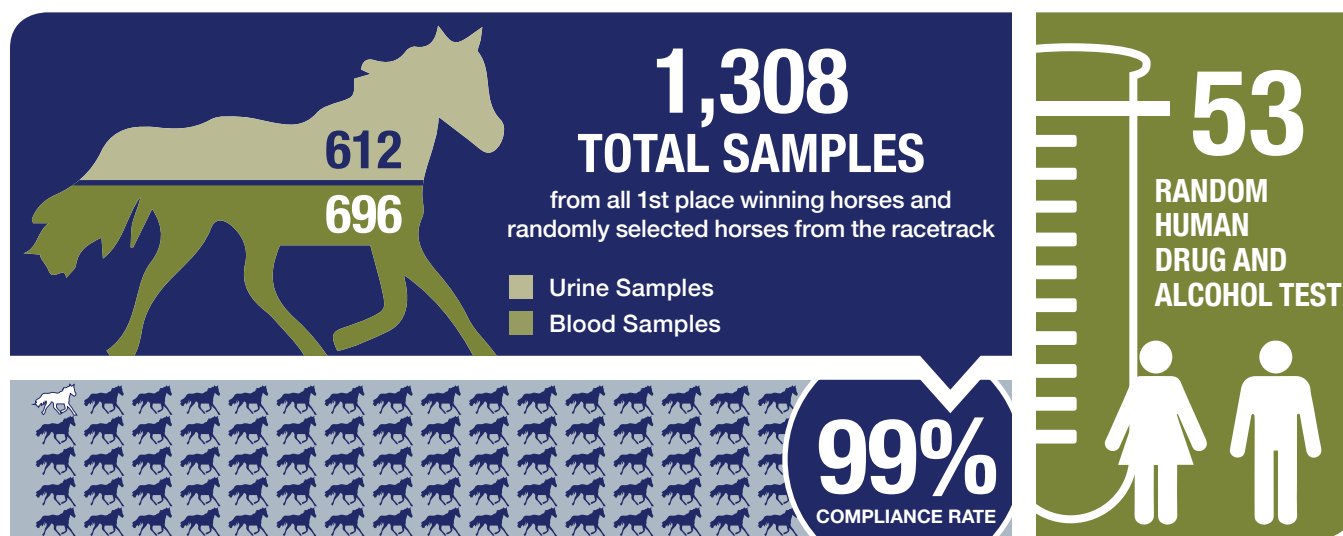
Colorado's Marijuana Enforcement Division remains a regulatory leader nationally. MED staff speaks regularly with representatives from other states and countries in the midst of setting up regulated marijuana programs, and provide input on Colorado's best practices and lessons learned. The top three lessons we share often:

1. Diverse and meaningful stakeholder engagement is key to successful regulation that works.
2. Colorado's commitment to sensible production management keeps supply and demand effectively in equilibrium.
3. Prioritizing data collection and data analysis is vital.

Time and time again, Colorado has shown that the tracked, taxed and tested marijuana framework is the model for sustainable success of a legal, regulated marijuana market that both creates the opportunity for good actors in the industry to operate effectively and is protective of public health and safety. ●

## DIVISION OF RACING

The Division of Racing Events is statutorily mandated to regulate the horse racing industry in Colorado. The Division is responsible for ensuring honesty and integrity in racing and racing-related activities, such as simulcasting, and for protecting the citizens of the state from corrupt practices. The Division licenses all racing participants, oversees operations at racetrack and simulcast venues and ensures the safety and protection of animals racing in Colorado maintaining current rules, policies, and procedures to carry out its regulatory roles. All staff members are charged with the responsibility for ensuring honesty and integrity in racing, as well as protecting the health and safety of equine and human racing participants in the state.



Source: Division of Racing

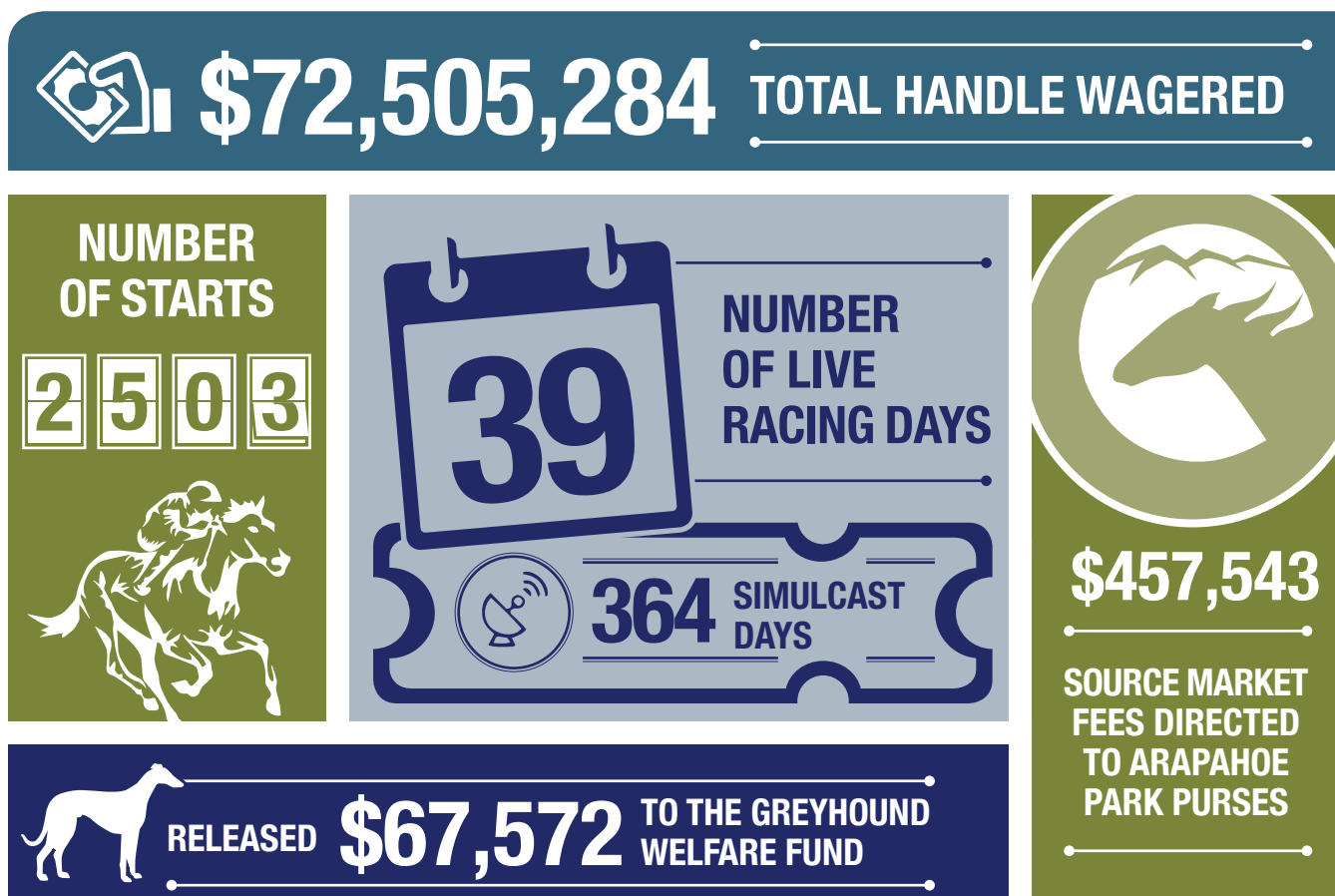
The horse racing industry became legal in Colorado in 1948, and ever since the industry has provided significant economic benefits to the state of Colorado. Estimates by the American Horse Council report that the horse racing industry added \$50 million in direct value to the state economy in 2018 and those direct impacts drive a further \$43 million in added value to the economy. Racing is a labor-intensive industry, both on and off-track, providing jobs in farming, ranching, veterinary medicine, transportation, information technology, the service economy, and tourism. The racing sector in Colorado directly supports 1,073 jobs and creates more than 539 jobs from indirect

and induced effects, according to the report by the American Horse Council.

Recognizing the changing landscape of the racing industry, the Division of Racing Events took deliberate steps to make impactful changes to rules, policies, and procedures focusing on protecting the safety of the human and equine racing participants. In 2018, the Division of Racing of Events implemented stricter fines and penalties for medicine violations and made improving

Continued on Page 32

## DIVISION OF RACING



Calendar year 2018. Source: Division of Racing

rider and equine safety a focused priority through the adoption of new drug standards and concussion protocols for racing participants. Concussion educational materials were printed and distributed to jockeys and racing participants to create awareness around the severe health risks concussions pose on racing participants. Additionally, the Division implemented hazardous weather protocols for race days.

Tackling another health and safety issue related to racing quarter horses, the Division of Racing Events issued an industry notice requiring negative Coggins tests and negative Equine Piroplasmosis tests be produced by all racing participants before entry to the racetrack as a response to reduce the probability of spreading Equine Infectious Anemia (EIA) amongst racing quarter horses. Working with recommendations from the Colorado Department of Agriculture, the Division took the

proactive step to limit the potential risk of a devastating outbreak among racing horses by implementing these new requirements.

The actions of the Division to increase the safety measures and protocols of the racing industry in Colorado were recognized by the Association of Racing Commissioners International (ARCI). At their annual meeting, the ARCI presented Division of Racing Events Director, Dan Hartman, with an award recognizing his outstanding efforts to lead and improve standards for drug classifications and penalties.

The Division of Racing Events supports animal welfare organizations that promote the safety of racing animals. In 2018, the Division of Racing Events released \$68,984 to the Colorado State University Fund for Equine Research and \$67,572 to the Greyhound Welfare Fund. ●

## TAXATION DIVISION

**T**ax promotes voluntary compliance with all Colorado state tax laws through information, education, assistance and customer service. Revenue Online, [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline), allows convenient and secure online access to file taxes, check refund status, set up payment plans and view tax records from previous years. The Taxation Division works tirelessly to guard confidential taxpayer information by reviewing all income tax refunds, ensuring taxpayer refunds are not diverted to identity thieves and protecting state revenue. ●







## TAXATION DIVISION

## Tax Revenue Powers Colorado

**R**oads, schools, parks and so much of the vital infrastructure that makes Colorado a wonderful place to live is powered by tax dollars. The Taxation Division is responsible for collecting those dollars as well as administering, auditing and encouraging voluntary compliance of all taxes, fees, bonds and licenses under Colorado tax laws. The Taxation Division strives to serve the more than 5 million Colorado taxpayers as efficiently as possible, and in a way that protects the security of their personal information.

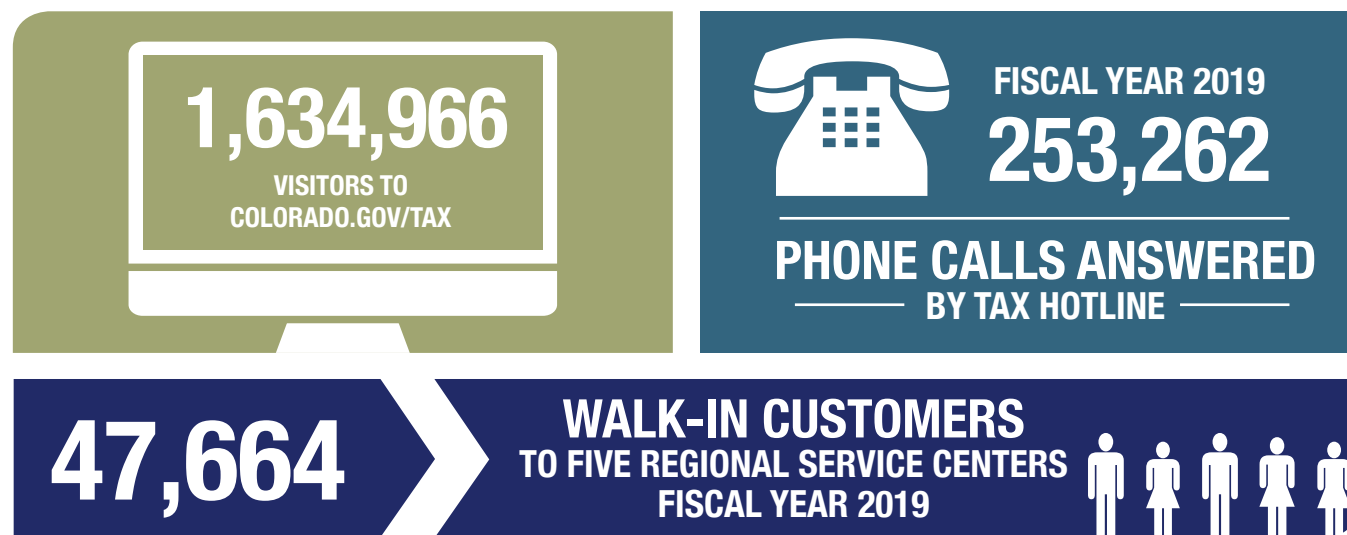
In FY 2019, Taxation continued to focus on improving the customer experience. The primary place customers interact with Taxation being through the

Tax Call Center. A goal was set to decrease wait times for callers from the average of 0:09:15 to an average of 0:06:15 by FY20.

## Wait Time Goal for the Tax Call Center

	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<b>Objective</b>	0:09:20	0:09:15	0:06:20	0:06:15	0:06:10
<b>Actual</b>	0:09:07	0:05:48	0:08:55		
<b>Difference</b>	0:00:13	0:03:27	0:02:35		

Source: Colorado Department of Revenue Fiscal Year 2019 Performance Plan



Source: TAX

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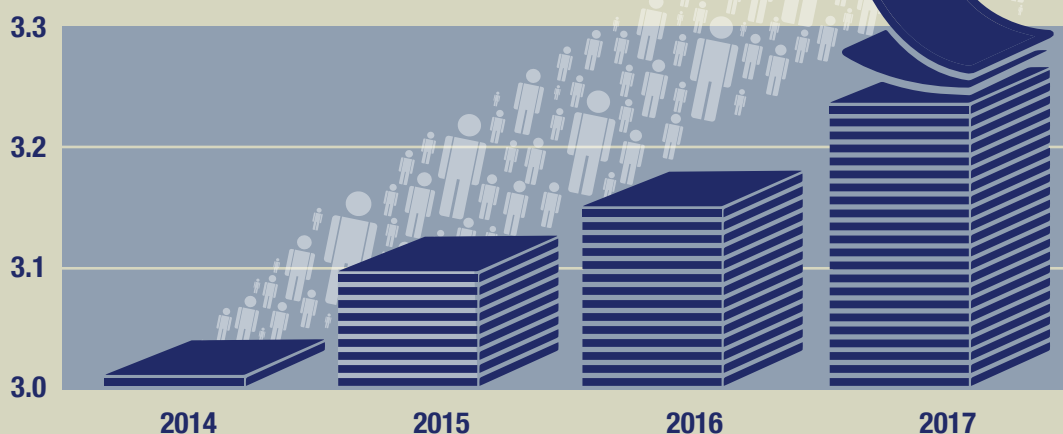
## TAXATION DIVISION

### Processing More Income Tax Returns Every Year

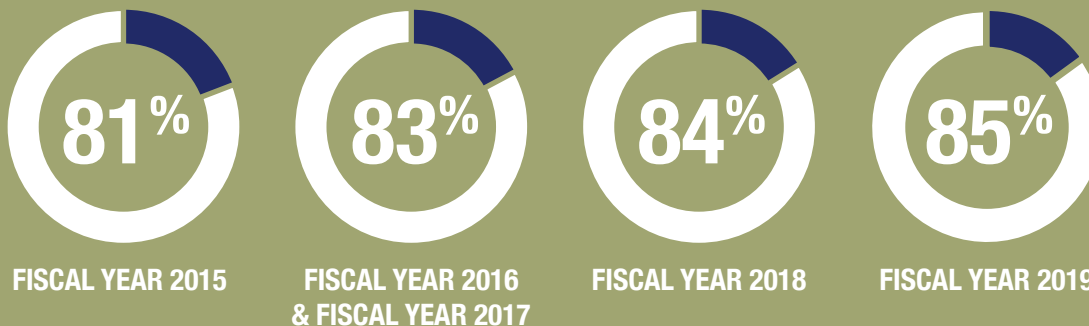
As Colorado grows, so too grows the number of income tax returns that Taxation processes. Each year Taxation processes more returns than the year prior. The last five years have seen an increase of more than 10% for income tax returns filed overall, with a total of 3,398,385 tax returns filed in the last recorded year.

### NUMBER OF INCOME TAX RETURNS FILED

INCOME TAX YEARS 2014 TO 2017  
SUBMISSIONS IN MILLIONS



### PERCENT OF INDIVIDUAL TAX RETURNS PROCESSED THAT ARE ELECTRONIC



Data found on page 62.

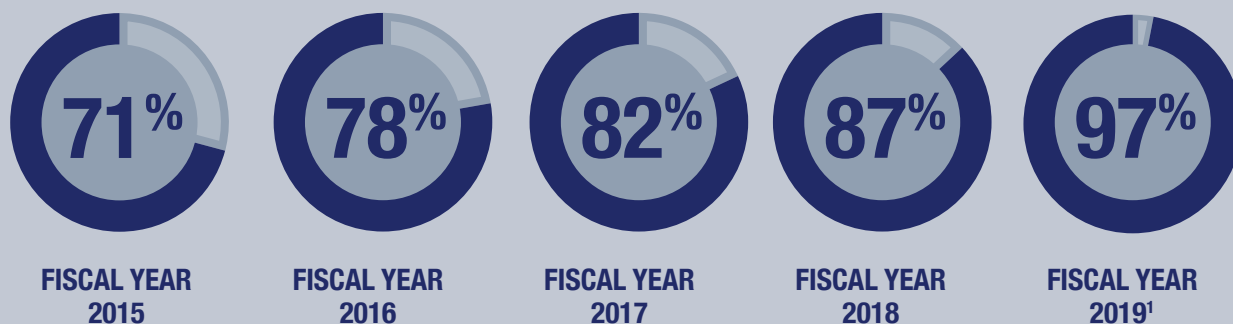
The Taxation Division also continues to make gains in converting paper filers to digital filers, with the number of Coloradans filing electronically making steady gains each year, for the last four years. Now with the passing of HB19-1256 in the last legislative session the Division has a statutory mandate to require electronic filing (not for individual income taxpayers) and has plans to start implementing that requirement by tax type over the next several years. The number

Continued on Page 36



## TAXATION DIVISION

### PERCENT OF SALES TAX RETURNS FILED THAT ARE ELECTRONIC



<sup>1</sup> The increase in electronic returns from fiscal year 2018 to fiscal year 2019 is due to destination sourcing tax collection and reporting requirements.

Data found on page 73.

of returns filed electronically hit 85% this year, up more than four percent over the last four years. The electronic returns cut down on processing time and eliminate more of the human errors, while simultaneously being better for the environment by reducing paper.

Paying Income Taxes in Colorado has been very streamlined since the Colorado Income Tax Act of 1987 which implemented a flat tax rate of 5%, in 2000 the rate was adjusted to 4.63% to reduce the TABOR surplus and has remained at that rate to the present day.

### Coloradans Care

Individual Income Tax Voluntary Contributions remained strong for FY19, with total donations down only slightly by \$0.26 on average from FY18 from the five year high set in FY17. The total amount of donations increased slightly over the previous year from 147,946 in FY18, to 149,680 for FY19, with the average donation amount decreasing slightly. Coloradans choose to give to programs like the Colorado Cancer Fund, the Alzheimer's Association Fund, Colorado Domestic Abuse Program Fund and the Military Family Relief Fund. A total of \$1,814,339 was donated in FY 2019.



Data found on page 71

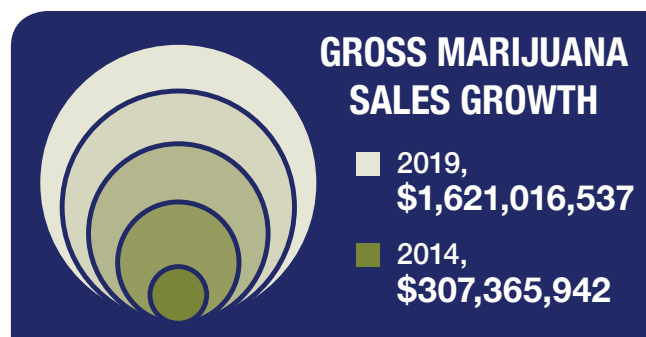
The Property Tax/Rent/Heat Credit Rebate program or PTC can help qualifying Coloradans get a rebate on rent, property taxes and heating bills. If you are a full-year Colorado resident, 65 years of age or older, or a surviving spouse 58 years of age or older, or disabled, regardless of age -- you may qualify for the PTC rebate. The actual rebate total is based on the applicant's income and expenses. This program is a real boon for elderly or disabled Coloradans living on fixed incomes. In 2019, Taxation issued \$5,618,048 million dollars in rebates. The number of rebates issued has declined over the last three years from 48,917 rebates in 2016 down to 40,240 in 2019.

Continued on Page 37

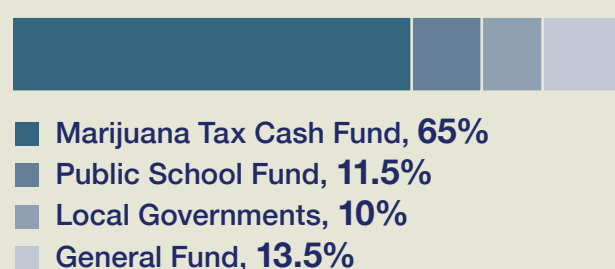
## TAXATION DIVISION

### Marijuana Industry

The Colorado marijuana industry employs more than 30,000 people and has a total economic impact of more than \$3 billion. Gross marijuana sales continue to grow, climbing to \$1,621,016,537 in 2019, which is up about 500 percent from the \$307,365,942 netted in 2014. In 2019, gross sales of marijuana generated \$274,050,768 in tax and fee revenue, pushing the total revenue generated since the establishment of the retail marijuana industry in 2014 to more than 1 billion dollars. That revenue is channeled to a variety of state outlets. The 2.9 percent medicinal marijuana sales tax goes toward the Marijuana Tax Cash Fund, while 65 percent of the 15 percent retail marijuana tax goes there as well. The rest of the retail marijuana tax is split with about 10 percent for local governments, 11.5 percent for the Public School Fund and 13.5 percent to the General Fund. The 15 percent retail excise tax goes to public schools with 90 percent of excise taxes collected that year or \$40 million (whichever is greater) for school construction cost while the remaining tax revenue goes to the Public School Fund.



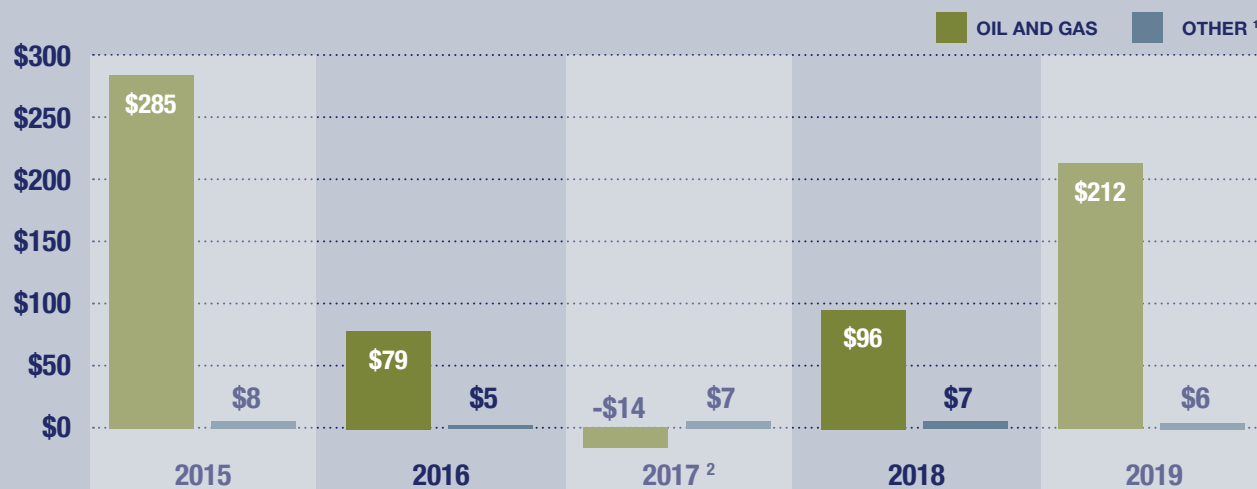
### RETAIL MARIJUANA TAX DISTRIBUTION



### Natural Resources

Severance Taxes are collected on companies that harvest natural resources in the state of Colorado. Severance tax revenue rose significantly in 2019 to \$217,944,747, an increase of \$115,222,509 from 2018. Severance tax revenue fulfills a variety of needs in Colorado, from shoring up budget shortfalls to grants for new parks and recreation centers. ●

### Net Severance Tax Collections (millions of dollars)



<sup>1</sup> The "other" classification includes severance tax collections for coal, molybdenum, and metallic minerals.

<sup>2</sup> In fiscal year 2017, refunds exceeded collections. All values are on a cash basis.



# BY THE NUMBERS — EDO

## Motor Vehicle Hearings

Fiscal Years 2015 to 2019

Motor Vehicle Case Types and Counts	2015	2016	2017	2018	2019
Excessive Points <sup>1</sup>	7,140	5,696	9,609	9,193	8,421
Express Consent	10,979	9,854	8,685	8,527	8,399
Driver License Compact	276	230	323	424	359
DUI Convictions	78	61	80	107	50
Habitual Traffic Offender	68	77	107	134	137
Insurance Related Restraints <sup>2</sup>	137	110	233	412	345
Vehicular Assault/Homicide <sup>3</sup>	403	5	4	6	6
Underage Drinking and Driving	109	95	95	72	48
Minor Buy/Possess Alcohol	12	13	17	4	5
Ignition Interlock <sup>4</sup>	2,535	2,855	3,485	4,571	4,571
CDL Restraints	18	13	14	24	377
Extensions/Renewals	262	219	236	221	270
Other	171	196	127	179	202
<b>Total</b>	<b>22,188</b>	<b>19,424</b>	<b>23,015</b>	<b>23,874</b>	<b>23,190</b>

<sup>1</sup> Measures were taken to increase the number of excessive points hearings in fiscal year 2017 to provide more timely hearings as well as reduce the amount of pending cases.

<sup>2</sup> Insurance Related Restraints includes Financial Responsibility and Insurance Suspension hearings.

<sup>3</sup> A procedural change in fiscal year 2015 resulted in most vehicular assault/homicide reinstatement requests being determined by the Division of Motor Vehicles (DMV). The majority of these requests are not denied by DMV, therefore a hearing with the Hearings Division is not needed.

<sup>4</sup> In fiscal year 2018, the DMV increased the number of interlock-related actions after the implementation of DRIVES.

## Hearings (Non Motor Vehicle) <sup>1</sup>

Fiscal Years 2015 to 2019

Non Motor Vehicle Case Types	2015	2016	2017	2018	2019
Liquor Division	3	6	3	1	0
Racing Division (Generally Conducted by Racing Division Stewards)	1	0	0	0	0
Tax <sup>2</sup>	4	11	4	10	5
Tobacco	5	1	0	0	1
Emissions	0	1	0	1	0
CDL and 3rd Party Testers	0	0	0	0	2
Automobile Salespersons	37	40	18	18	8
Gaming (Exclusively Heard by Gaming Commission)	0	0	0	0	0
Marijuana Enforcement (Medical and Retail)	3	16	2	5	5
Lottery (Generally Heard by Lottery Director)	1	1	0	0	0
DMV - Title Enforcement	1	0	0	1	19
EDO - Rules Hearings	23	23	28	41	25
<b>Total</b>	<b>78</b>	<b>99</b>	<b>55</b>	<b>77</b>	<b>65</b>

<sup>1</sup> These numbers denote Initial Decisions or Final Determinations issued after hearing or briefing only in Non Motor Vehicle cases that the Hearings Division hears for the Executive Director. They do not include orders issued in pre-hearing conferences.

<sup>2</sup> The number of Tax hearings reflects some cases where protests filed by different taxpayers had been consolidated into one case for issuance of decision.





## BY THE NUMBERS — EDO

**Motor Vehicle Hearings Administration Statistics**

Fiscal Years 2015 to 2019

Items Processed	2015	2016	2017	2018	2019
Subpoenas	1,789	1,389	1,324	1,224	1,156
Hearing Notices <sup>1</sup>	26,653	19,414	23,048	43,150	38,557
Incoming Calls	26,606	27,050	31,156	34,295	40,319
Hearing Reschedules <sup>2</sup>	2,162	2,341	2,056	1,872	2,337
Transcript/Recording Requests	581	623	531	441	380
<b>Total</b>	<b>57,791</b>	<b>50,817</b>	<b>58,115</b>	<b>80,982</b>	<b>82,749</b>

<sup>1</sup> In fiscal year 2018, the Hearings Division began compiling their own data utilizing reports made available with DRIVES. The fiscal year 2018 amount of 43,150 notices is a more accurate reflection of the number of notices that were sent out as compared to previous years. Primarily, this figure now reflects initial notices of hearing, notices of rescheduled hearings, and notices sent to respondents, attorneys, law enforcement officers, and other witnesses. Prior years did not include the true volume of hearing notices that were generated.

<sup>2</sup> In fiscal year 2019, the hearing s division began counting rescheduled requests and requests to appear by phone separately. This line includes both reschedule requests and requests to appear by phone.

**Non Motor Vehicle Case Metrics <sup>1</sup>**

Fiscal Years 2017 to 2019

<b>Liquor and Tobacco Enforcement Division - Liquor</b>			
	2017	2018	2019
All Cases Filed	35	24	25
All Hearings Set	35	26	25
All Hearings Conducted	3	1	0
All Orders Issued	141	67	41
All Initial Decisions/Final Determinations Issued	3	1	0
<b>Lottery Division</b>			
	2017	2018	2019
All Cases Filed	0	0	0
All Hearings Set	0	0	0
All Hearings Conducted	0	0	0
All Orders Issued	0	0	0
All Initial Decisions/Final Determinations Issued	0	0	0
<b>Tax Division</b>			
	2017	2018	2019
All Cases Filed	11	8	18
All Hearings Set	8	11	6
All Hearings Conducted <sup>2</sup>	4	10	5
All Orders Issued	46	72	48
All Initial Decisions/Final Determinations Issued	1	1	14
<b>Liquor and Tobacco Enforcement Division - Tobacco</b>			
	2017	2018	2019
All Cases Filed	0	1	1
All Hearings Set	0	1	1
All Hearings Conducted	0	0	1
All Orders Issued	0	6	3
All Initial Decisions/Final Determinations Issued	0	0	0

<sup>1</sup> Many of the Divisions present cases to the Hearings Division that ultimately settle or reach a resolution before a case reaches a full hearing. This table shows the number of regulatory hearings matters before the Division, including both hearings and settled cases.

<sup>2</sup> The number of Tax hearings conducted reflects some cases where protests filed by different taxpayers had been consolidated into one case for issuance of decision.

Continued on Page 40



## BY THE NUMBERS — EDO

### Non Motor Vehicle Case Metrics <sup>1</sup>

Fiscal Years 2017 to 2019

<b>Auto Industry Enforcement Division - Automobile Salesperson Licensing Denial and Discipline</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
All Cases Filed	19	23	17
All Hearings Set	20	23	12
All Hearings Conducted	18	18	8
All Orders Issued	45	45	30
All Initial Decisions/Final Determinations Issued	16	17	11
<b>Marijuana Enforcement Division Including Medical and Retail</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
All Cases Filed	60	35	38
All Hearings Set	79	27	29
All Hearings Conducted	2	5	5
All Orders Issued	456	177	219
All Initial Decisions/Final Determinations Issued	1	5	5
<b>Division of Motor Vehicles (DMV) - Emissions Tester Certifications</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
All Cases Filed	0	1	0
All Hearings Set	0	1	0
All Hearings Conducted	0	1	0
All Orders Issued	1	4	0
All Initial Decisions/Final Determinations Issued	1	1	0
<b>Miscellaneous/Non-Licensing DMV Cases</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Racing Division	0	0	0
CDL and Third Party Tester Certifications	0	0	2

<sup>1</sup> Many of the Divisions present cases to the Hearings Division that ultimately settle or reach a resolution before a case reaches a full hearing. This table shows the number of regulatory/hearings matters before the Division, including both hearings and settled cases.

<sup>2</sup> The number of Tax hearings conducted reflects some cases where protests filed by different taxpayers had been consolidated into one case for issuance of decision.



## BY THE NUMBERS — DMV

**Traffic Penalty Assessments <sup>1</sup>**

Fiscal Years 2015 to 2019

	2015	2016	2017	2018	2019
Number of Penalty Assessments	100,553	105,136	149,933	159,005	104,195
Penalty Assessment Collections	\$14,491,527	\$15,077,050	\$14,360,668	\$13,808,503	\$14,832,012

<sup>1</sup> The number of traffic penalty assessments do not necessarily equate to traffic penalty assessments collected. DMV collects the funds if the customer elects to pay the ticket within the 40 days. Otherwise, the department forwards the ticket to court without collecting any funds.

**Motor Vehicle Titles Received <sup>1</sup>**

Fiscal Years 2015 to 2019

	2015	2016	2017	2018	2019
Title Applications Received	1,561,035	1,850,487	1,860,984	1,916,619	1,530,943
Title Revenues <sup>2</sup>	\$4,995,312	\$5,921,558	\$5,955,148	\$6,133,181	\$4,826,514

<sup>1</sup> The Colorado Division of Motor Vehicles (DMV) and Governor's Office of Information Technology completed the second roll-out of a new computer system, Colorado DRIVES, on August 6, 2018. This roll-out replaced the Colorado State Title and Registration System, originally installed between 1983 and 1987, with a modern, web-based system.

<sup>2</sup> Title revenues include only state revenue collected. For each \$7.20 title fee, the state retains \$3.20 and \$4.00 is retained by the county per C.R.S. §42-6-138 (1) (a) and for each \$8.20 duplicate title fee, the state retains \$1.70 and \$6.50 is retained by the county per C.R.S. §42-6-138(2)(a).

**Motor Vehicle Emissions Licenses and Collections**

Fiscal Years 2015 to 2019

	2015	2016	2017	2018	2019
<b>Licenses:</b>					
Stations Licensed	81	82	81	83	84
Inspectors Licensed	496	480	479	426	425
<b>Total Licenses in Force</b>	<b>577</b>	<b>562</b>	<b>560</b>	<b>509</b>	<b>509</b>
Stations Renewed	49	53	66	53	68
Inspectors Renewed	161	224	171	156	193
<b>Total Licenses Renewed</b>	<b>210</b>	<b>277</b>	<b>237</b>	<b>209</b>	<b>261</b>
<b>Collections:</b>					
Station Licenses	\$700	\$795	\$1,050	\$840	\$1,035
Inspector Licenses	\$4,730	\$5,235	\$4,215	\$4,095	\$5,070
Exempt Window Stickers	\$48,500	\$36,050	\$36,250	\$35,650	\$30,500
Vehicle Inspection Reports	\$285,070	\$264,043	\$261,437	\$257,409	\$248,371
Emissions Penalty Assessment	\$278,475	\$401,775	\$310,155	\$843,227	\$1,855,063
<b>Total Collections <sup>1</sup></b>	<b>\$617,475</b>	<b>\$707,898</b>	<b>\$613,107</b>	<b>\$1,141,221</b>	<b>\$2,140,039</b>

<sup>1</sup> May not sum to total due to rounding.



## BY THE NUMBERS — DMV

**Driver Record Administration**

Fiscal Years 2016 to 2019

	2016 <sup>1</sup>	2017 <sup>1,2</sup>	2018 <sup>1,2</sup>	2019
Excessive Points	6,506	12,074	7,262	7,042
Adult Impaired Driving Arrests <sup>3</sup>	21,014	20,687	19,289	18,941
License on Hold by Another State	212	201	225	225
DUI Convictions	10,974	11,931	15,026	15,049
Habitual Traffic Offender	2,585	2,613	2,653	2,643
Accident Without Insurance	1,797	4,700	11,791	10,883
Driving Without Insurance	5,458	5,732	6,815	5,964
Vehicular Assault/Homicide	197	205	189	238
Underage Drinking and Driving	239	268	199	151
Underage Buy / Possess Alcohol	408	303	333	253
Child Support Arrears <sup>4</sup>	40,060	51,207	52,961	40,741
Unpaid Ticket / Failure to Appear in Court	111,533	113,750	114,685	109,892
All Others	76,405	86,077	95,398	97,050
<b>Total Restraints</b>	<b>277,388</b>	<b>309,748</b>	<b>326,826</b>	<b>309,072</b>
License Reinstatements Tendered	87,878	81,681	73,196	74,352
Reinstatement Fees Collected	\$6,848,249	\$7,332,049	\$6,953,530	\$7,063,335
Change of Address/Name	33,798	25,847	27,531	24,807
<b>Driver Records</b>				
Provided to Public	67,216	68,035	116,347	119,142
Provided to Courts	150,927	151,814	174,232	162,203

<sup>1</sup> These numbers are corrected from previously published numbers. An error was recently discovered in how information was being pulled from the database. The incorrect report query dates back to the transition to the DRIVES computer system. The newly corrected report logic was applied to data the DMV still maintained for FY2016 to provide consistent reporting.

<sup>2</sup> The Motor Vehicle Division implemented a new computer system, DRIVES, during fiscal year 2017, which changed the way some data was tracked. Variances in data are generally due to new tracking methods.

<sup>3</sup> This value includes controlled substance convictions. The decrease in fiscal year 2017 may be attributed to increased awareness campaigns through Colorado Department of Transportation and Colorado Task Force on Drunk and Impaired Driving, as well as increased awareness and usage of rideshare services.

<sup>4</sup> This number was increased in fiscal year 2017 as a result of a systems processing error in the Colorado Department of Human Services computer system which caused approximately 13,000 child support compliance letters to be issued in error.

**International Registration Plan (IRP) Registrations and Collections**

Fiscal Years 2015 to 2019

	2015	2016	2017	2018	2019
<b>Total Number of Colorado-Based IRP Vehicles</b>	20,037	20,274	20,509	19,905	18,757
Registration Fees Collected in Colorado that Remained in Colorado	\$17,563,603	\$20,546,618	\$25,696,187	\$23,313,097	\$18,888,996
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$51,728,416	\$53,600,633	\$50,826,501	\$55,902,007	\$57,897,434
<b>Total IRP Collection for Colorado <sup>1</sup></b>	<b>\$69,292,019</b>	<b>\$74,147,251</b>	<b>\$76,522,688</b>	<b>\$79,215,104</b>	<b>\$76,786,430</b>

<sup>1</sup> May not sum to total due to rounding.



# BY THE NUMBERS — DMV

## Driver License Administration

Fiscal Year 2019

Documents Issued			Total
Total IDs In Force			594,800
Total Permits In Force			126,806
Total Regular Licenses In Force			4,030,127
Documents Issued Through SB13-251 - Colorado Road and Community Safety Act			24,084
Total CDL Licenses In Force			135,991
Total Motorcycle Endorsements In Force			413,255
Type of License Issued	State Offices	County Offices	Total
Adult License	831,254	108,866	940,120
Minor License	83,310	5,395	88,705
Provisional License	15,880	164	16,044
Probationary License	1,095	N/A	1,095
Commercial Driver License	47,341	1,244	48,585
<b>Total Licenses Issued</b>	<b>978,880</b>	<b>115,669</b>	<b>1,094,549</b>
Type of Permit Issued			
Adult Permits	59,257	803	60,060
Minor Permits	80,000	1,450	81,450
Provisional Permits	9,304	102	9,406
Motorcycle Instruction Permits	5,465	151	5,616
Commercial Driver Instruction Permits	16,361	293	16,654
<b>Total Permits Issued</b>	<b>170,387</b>	<b>2,799</b>	<b>173,186</b>
<b>Total Licenses and Permits Issued</b>	<b>1,149,267</b>	<b>118,468</b>	<b>1,267,735</b>
Endorsements/Miscellaneous			
Motorcycle Endorsements	85,128	11,935	97,063
Colorado I.D. Cards	158,298	11,440	169,738
Organ Donors	899,941	91,442	991,383
Examinations			
Written Tests Passed	229,825	3,051	232,876
Written Tests Failed	171,050	1,957	173,007
Driver Road Tests Passed	54,947	2,176	57,123
Driver Road Tests Failed	6,095	103	6,198
Physical Referrals <sup>1</sup>	160,560	5,628	166,188
Special Re-Examinations	N/A	N/A	0
Voter Registration	368,765	41,544	410,309
Online Renewals - Driver's Licenses Issued	193,635	N/A	193,635
Online Renewals - ID Cards Issued	11,673	N/A	11,673
Renewal by Mail / Reissue Out of State	2,111	N/A	2,111
Motor Vehicle Records	277,907	3,091	280,998
Reinstatements	75,385	N/A	75,385

<sup>1</sup> This data includes referrals for medical and eye exams.

NA - Not applicable





## BY THE NUMBERS — DMV

**Vehicle License Fees and Specific Ownership Tax Collected by County**

Fiscal Year 2019

County	License Fee	Ownership Tax
Adams	\$37,192,158	\$60,483,896
Alamosa	\$1,313,586	\$1,591,186
Arapahoe	\$35,858,543	\$75,314,858
Archuleta	\$1,449,555	\$1,953,831
Baca	\$425,234	\$402,393
Bent	\$362,404	\$304,101
Boulder	\$17,760,456	\$36,916,460
Broomfield	\$4,104,292	\$10,209,423
Chaffee	\$2,160,797	\$2,769,719
Cheyenne	\$291,486	\$361,728
Clear Creek	\$1,019,048	\$1,590,083
Conejos	\$837,753	\$730,379
Costilla	\$391,521	\$367,623
Crowley	\$279,808	\$212,141
Custer	\$648,005	\$771,364
Delta	\$3,220,089	\$3,033,895
Denver	\$37,841,604	\$75,206,590
Dolores	\$245,503	\$249,015
Douglas	\$21,664,104	\$61,653,718
Eagle	\$4,897,442	\$10,319,290
El Paso	\$42,709,259	\$68,021,098
Elbert	\$3,542,811	\$5,325,953
Fremont	\$3,996,433	\$4,427,676
Garfield	\$5,674,974	\$9,022,262
Gilpin	\$725,638	\$934,293
Grand	\$1,867,652	\$2,815,216
Gunnison	\$1,641,642	\$2,074,861
Hinsdale	\$116,330	\$122,609
Huerfano	\$709,679	\$673,286
Jackson	\$294,312	\$271,795
Jefferson	\$37,746,677	\$75,049,434
Kiowa	\$227,689	\$221,410
Kit Carson	\$920,244	\$1,046,658
Lake	\$4,688,482	\$7,217,827
La Plata	\$716,507	\$839,705
Larimer	\$23,094,176	\$42,758,655
Las Animas	\$1,349,768	\$1,511,673
Lincoln	\$558,190	\$533,321
Logan	\$1,923,751	\$2,146,070

Continued on Page 45



## BY THE NUMBERS — DMV

**Vehicle License Fees and Specific Ownership Tax Collected by County**

Fiscal Year 2019

County	License Fee	Ownership Tax
Mesa	\$12,614,351	\$18,398,559
Mineral	\$131,243	\$155,858
Moffat	\$1,442,535	\$1,820,249
Montezuma	\$2,384,017	\$2,764,718
Montrose	\$4,031,767	\$4,591,959
Morgan	\$3,108,021	\$4,343,453
Otero	\$1,508,439	\$1,557,420
Ouray	\$552,974	\$857,294
Park	\$2,212,195	\$3,087,484
Phillips	\$534,703	\$641,119
Pitkin	\$1,479,306	\$3,839,320
Prowers	\$1,064,154	\$978,967
Pueblo	\$11,353,196	\$14,457,059
Rio Blanco	\$847,701	\$1,085,866
Rio Grande	\$1,174,663	\$1,405,583
Routt	\$2,436,425	\$4,204,390
Saguache	\$669,424	\$674,392
San Juan	\$73,232	\$73,178
San Miguel	\$757,190	\$1,311,644
Sedgwick	\$308,438	\$275,174
Summit	\$2,692,723	\$5,734,311
Teller	\$2,410,160	\$3,370,399
Washington	\$683,442	\$613,711
Weld	\$28,454,887	\$49,878,378
Yuma	\$1,365,035	\$1,592,885
<b>Total <sup>1</sup></b>	<b>\$388,757,823</b>	<b>\$697,168,865</b>

<sup>1</sup> May not sum to total due to rounding.



## BY THE NUMBERS — DMV

**Registered Vehicles by Type and County**

Fiscal Year 2019

County	Bus	Dealer	Farm Truck / Tractor	GVW Truck / Trailer	Light Truck	Motorcycle	Motorhome	Passenger	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Total
Adams	761	3062	1216	2669	103,496	15,351	2,698	314,180	1,337	27,759	1,406	49,326	523,261
Alamosa	61	90	971	68	4,822	558	116	9,487	167	388	21	3,949	20,698
Arapahoe	940	5617	726	883	85,756	14,999	1,836	453,757	1,159	4,713	254	32,137	602,777
Archuleta	49	3	230	93	5,350	789	197	9,291	671	362	25	5,130	22,190
Baca	38	21	1681	16	1,158	153	26	2,010	8	75	16	1,846	7,048
Bent	26	3	773	8	1,388	122	33	2,294	11	43	0	1,322	6,023
Boulder	631	1403	873	254	39,943	10,147	1,625	211,997	395	5,293	168	20,720	293,449
Broomfield	38	418	18	58	8,776	2,025	326	49,809	130	211	65	3,864	65,738
Chaffee	130	85	236	176	7,755	1,422	382	14,697	254	544	47	7,417	33,145
Cheyenne	17	0	872	22	782	77	14	1,144	7	88	7	1,126	4,156
Clear Creek	51	0	52	33	3,735	696	212	9,196	102	134	1	2,083	16,295
Conejos	35	20	1684	30	2,697	338	48	5,417	44	30	9	3,035	13,387
Costilla	4	13	544	18	1,687	181	49	2,856	20	4	1	1,159	6,536
Crowley	11	10	467	5	1,053	123	30	1,969	14	65	7	1,051	4,805
Custer	13	2	297	33	2,529	336	123	3,727	48	96	33	2,677	9,914
Delta	99	156	1658	191	11,460	1,505	466	20,831	1,380	359	33	12,099	50,237
Denver	1149	2847	12	2054	80,345	12,870	1,381	480,590	332	11,509	255	20,485	613,829
Dolores	16	13	482	14	925	110	24	1,300	41	14	0	1,090	4,029
Douglas	536	1852	1084	467	46,585	10,850	1,383	240,431	712	3,989	143	27,347	335,379
Eagle	305	39	186	305	15,995	2,323	437	44,235	116	798	107	8,335	73,181
El Paso	1525	3816	1847	1409	117,012	23,453	4,353	468,336	5,136	7,502	558	60,224	695,171
Elbert	69	79	1373	305	12,512	1,635	502	21,144	329	1,022	20	11,868	50,858
Fremont	127	173	1018	244	12,642	2,693	619	27,753	2,003	1,003	63	11,735	60,073
Garfield	240	348	715	633	20,747	2,361	604	39,863	1,034	2,021	160	14,225	82,951
Gilpin	22	0	61	46	2,712	558	138	5,892	109	86	2	1,648	11,274
Grand	89	25	317	135	7,125	935	257	12,586	142	604	42	5,872	28,129
Gunnison	78	66	348	126	6,332	1,025	175	11,550	480	318	43	5,442	25,983
Hinsdale	3	7	20	11	415	88	16	967	5	22	1	518	2,073
Huerfano	16	2	319	46	2,921	349	107	4,702	33	92	6	2,113	10,706
Jackson	10	12	429	24	989	77	36	1,172	24	110	2	1,128	4,013
Jefferson	870	2496	681	754	98,480	22,740	3,545	406,572	2,743	3,273	83	53,888	596,125
Kiowa	11	0	759	4	526	54	9	884	11	39	3	995	3,295
Kit Carson	46	67	2299	85	2,901	285	64	4,525	22	173	16	3,384	13,867
Lake	175	275	1096	214	17,078	2,859	616	35,227	1,884	1,395	97	14,306	75,222
La Plata	29	0	21	35	3,202	322	84	5,708	122	88	31	1,637	11,279

Continued on Page 47



# BY THE NUMBERS — DMV

## Registered Vehicles by Type and County

Fiscal Year 2019

County	Bus	Dealer	Farm Truck / Tractor	GVW Truck / Trailer	Light Truck	Motorcycle	Motorhome	Passenger	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Total
Larimer	589	2186	2181	628	66,890	14,130	2,334	227,020	3,040	4,952	282	45,029	369,261
Las Animas	25	39	1336	94	5,237	617	134	9,060	37	217	30	3,627	20,453
Lincoln	28	49	1332	37	1,700	225	62	3,114	25	44	11	2,057	8,684
Logan	74	178	2422	110	6,209	862	164	12,335	82	315	24	5,948	28,723
Mesa	311	1078	1742	754	46,525	6,379	1,626	93,602	2,017	3,460	163	35,665	193,322
Mineral	1	0	22	11	517	70	16	957	4	11	2	589	2,200
Moffat	43	76	705	93	5,239	531	150	7,418	790	384	12	5,566	21,007
Montezuma	97	162	2056	139	9,321	1,050	312	15,398	176	388	13	9,082	38,194
Montrose	114	230	1834	235	15,096	1,744	530	26,682	981	637	88	13,926	62,097
Morgan	58	192	2519	166	9,986	1,062	237	19,513	238	731	52	8,073	42,827
Otero	65	101	1637	107	5,751	664	146	11,259	103	237	11	4,331	24,412
Ouray	28	0	126	22	2,127	470	103	4,247	58	92	1	1,820	9,094
Park	21	10	210	130	8,709	1,476	395	15,361	183	196	122	6,687	33,500
Phillips	19	0	1111	15	1,608	232	31	2,926	3	28	8	1,988	7,969
Pitkin	277	6	101	57	3,895	1,269	158	16,251	28	198	3	2,293	24,536
Prowers	57	302	1528	36	3,956	398	74	6,742	61	182	6	3,345	16,687
Pueblo	317	979	1274	444	41,020	5,815	1,261	101,866	1,010	2,068	240	23,696	179,990
Rio Blanco	31	12	659	89	3,352	240	64	3,411	108	331	23	3,524	11,844
Rio Grande	51	32	1546	103	4,331	475	118	7,543	349	116	34	4,605	19,303
Routt	203	49	781	157	7,331	1,424	335	18,277	680	446	60	6,942	36,685
Saguache	27	0	1081	52	2,652	291	93	4,432	43	28	6	2,479	11,184
San Juan	5	0	1	6	341	69	15	568	13	10	1	183	1,212
San Miguel	50	3	134	40	2,738	615	97	6,395	25	245	9	1,881	12,232
Sedgwick	8	10	537	27	952	111	32	1,691	10	29	3	946	4,356
Summit	173	78	25	131	9,226	1,616	381	24,995	61	535	50	4,824	42,095
Teller	79	24	165	116	8,532	1,769	494	19,236	725	302	50	7,161	38,653
Washington	48	16	2187	21	1,636	260	29	3,253	19	120	16	2,759	10,364
Weld	472	2092	7305	1889	88,043	12,421	1,956	193,138	1,518	9,643	681	55,355	374,513
Yuma	44	87	2757	53	3,859	461	60	6,007	13	148	25	4,981	18,495
State Issued	1643	0	0	0	4,116	248	9	9,218	3	819	0	1,840	17,896
<b>Total</b>	<b>13,178</b>	<b>31,011</b>	<b>64,679</b>	<b>17,230</b>	<b>1,102,726</b>	<b>191,403</b>	<b>33,947</b>	<b>3,798,014</b>	<b>33,428</b>	<b>101,134</b>	<b>5,751</b>	<b>666,383</b>	<b>6,058,884</b>



## BY THE NUMBERS — DMV

## Vehicle Registrations by Plate Type

Fiscal Year 2019

Plate Type	Number of Plates
Adopt a Shelter Pet	20,174
Agriculture & Natural Resources	1,068
Air Force Academy	562
Air Force Commemorative	11,530
Air Force Cross	8
Air Force Cross Handicap	0
Alive at 25	68
ALS	452
Always Buy Colorado	131
American Indian	1,743
Aviation <sup>1</sup>	1,088
Boy Scouts	1,174
Breast Cancer Awareness	33,925
Bronze Star	1,748
Bronze Star Handicap	3
Bronze Star for Valor	224
Bronze Star for Valor Handicap	0
Call Letters	2,217
Childhood Cancer Awareness <sup>2</sup>	296
Child Loss Awareness	2,506
Civil Air Patrol	254
Civil Air Patrol Handicap	0
Collector	102,952
Colorado Avalanche	2,639
Colorado Carbon Fund	1,572
Colorado College	1,055
Colorado Horse Development Authority	3,071
Colorado Mesa University	836
Colorado National Guard	456
Colorado National Guard Handicap	1

Fiscal Year 2019

Plate Type	Number of Plates
Colorado Rockies	2,762
Colorado School of Mines	2,642
Colorado Ski Country	21,467
Colorado State University	5,824
Colorado State University at Pueblo	859
Columbine	88,765
Craig Hospital	421
Dealer Demo	16,109
Dealer Full Use	16,109
Dealer In-Transit	3,813
Dealer Motorcycle Demo	794
Dealer Motorcycle Full Use	199
Denver Broncos Charities	19,144
Denver Firefighters	898
Denver Nuggets	496
Depot	773
Disabled Veteran	43,607
Disabled Veteran Handicap	5,791
Distinguished Flying Cross	264
Distinguished Flying Cross Handicap	0
Distinguished Service Cross	13
Distinguished Service Cross Handicap	0
Donate Life	7,788
Emergency Medical Services	1,073
Fallen Air Force	36
Fallen Air Force Handicap	0
Fallen Army	231
Fallen Army Handicap	0
Fallen Coast Guard	0
Fallen Coast Guard Handicap	0

<sup>1</sup> New plate created with HB17-1212.<sup>2</sup> New plate created with HB18-1255.<sup>3</sup> With implementation of the DRIVES system, Government Plates combines City, County and State of Colorado.<sup>4</sup> With implementation of the DRIVES system, this plate type combines Light Truck Designer, Light Truck Designer Personalized, and Light Truck Regular Personalized.<sup>5</sup> With implementation of the DRIVES system, this plate type combines Motorcycle Regular and Motorcycle Regular Personalized.<sup>6</sup> With implementation of the DRIVES system, this plate type combines Low Speed Electric, Passenger Designer Personalized, Passenger Regular Personalized, Motor Home, Public Utilities Commission, and Rental.<sup>7</sup> New plate created with HB17-1012<sup>8</sup> This plate type replaces Light Truck Regular.<sup>9</sup> New plate created with HB18-1244.<sup>10</sup> This plate type previously existed and is now reportable with the implementation of the DRIVES system.<sup>11</sup> With implementation of the DRIVES system, this plate type combines Trailer Regular, Trailer Utility, Trailer Camper, Trailer Coach, and Trailer Multi-Purpose.

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## BY THE NUMBERS — DMV

## Vehicle Registrations by Plate Type

Fiscal Year 2019

Plate Type	Number of Plates
Fallen Heroes	4,795
Fallen Marines	83
Fallen Marines Handicap	0
Fallen Navy	23
Fallen Navy Handicap	0
Farm	64,678
Firefighter	19,998
Flight for Life Colorado	773
Fleets	123,936
Former Prisoner of War	90
Former Prisoner of War Handicap	0
Fort Lewis College	163
Girl Scouts	337
Greyhound Lovers	2,801
Government <sup>3</sup>	64,502
GVW Truck/Tractor	25,106
Honorably Discharged Veteran	39,171
Honorably Discharged Veteran Handicap	78
Horseless Carriage	7,146
Italian - American Heritage	3,912
Juvenile Diabetes	2,004
Kids First	2,219
Knights of Columbus	360
Korean War Veteran	447
Korean War Veteran Handicap	6
Light Truck Designer <sup>4</sup>	16,210
Livery	1,669
Manufacturer	377
Masonic Family	62
Medal of Honor	2

Fiscal Year 2019

Plate Type	Number of Plates
Medal of Honor Handicap	0
Metropolitan State College	761
Motorcycle Regular <sup>5</sup>	175,104
Naval Reserve	557
Navy Cross	4
Navy Cross Handicap	0
NORAD Command Commemorative	976
NORAD Command Commemorative Handicap	2
Operations Desert Shield/Storm	1,383
Operations Desert Shield/Storm Handicap	3
Passenger Designer	96,832
Passenger Regular <sup>6</sup>	3,974,989
Pearl Harbor Survivor	10
Pearl Harbor Survivor Handicap	0
Persons with Disabilities	40,719
Pioneer	35,137
Political Delegation	121
Protective Order of Elks	417
Protect Our Rivers	2,858
Pueblo Chile <sup>7</sup>	1,218
Purple Heart	4,367
Purple Heart Handicap	33
Raptor	2,578
Recreational Truck	33,503
Regis University	737
Rocky Mountain National Park	7,505
Share the Road	5,933
Silver Star	229
Silver Star Handicap	0
Special Use Truck SVW <sup>8</sup>	4,023

<sup>1</sup> New plate created with HB17-1212.<sup>2</sup> New plate created with HB18-1255.<sup>3</sup> With implementation of the DRIVES system, Government Plates combines City, County and State of Colorado.<sup>4</sup> With implementation of the DRIVES system, this plate type combines Light Truck Designer, Light Truck Designer Personalized, and Light Truck Regular Personalized.<sup>5</sup> With implementation of the DRIVES system, this plate type combines Motorcycle Regular and Motorcycle Regular Personalized.<sup>6</sup> With implementation of the DRIVES system, this plate type combines Low Speed Electric, Passenger Designer Personalized, Passenger Regular Personalized, Motor Home, Public Utilities Commission, and Rental.<sup>7</sup> New plate created with HB17-1012<sup>8</sup> This plate type replaces Light Truck Regular.<sup>9</sup> New plate created with HB18-1244.<sup>10</sup> This plate type previously existed and is now reportable with the implementation of the DRIVES system.<sup>11</sup> With implementation of the DRIVES system, this plate type combines Trailer Regular, Trailer Utility, Trailer Camper, Trailer Coach, and Trailer Multi-Purpose.

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# BY THE NUMBERS — DMV

## Vehicle Registrations by Plate Type

Fiscal Year 2019

Plate Type	Number of Plates
Street Rod	578
Special Mobile Machinery Dealer Demo	0
Special Mobile Machinery / Exempt	19,215
State Parks	2,837
Submarine Service <sup>9</sup>	49
Submarine Service Handicap <sup>9</sup>	6
Support Public Education	660
Support the 10th Mountain Division	3,594
Taxicab	1,285
Temporary Registration Permit <sup>10</sup>	235,746
Tow Truck	2,003
Trailer Regular <sup>11</sup>	638,658
Transporter	3,672
U.S. Air Force	7,855
U.S. Air Force Handicap	16
U.S. Army	961
U.S. Army Handicap	25
U.S. Army Fourth Infantry Division	645
U.S. Army Fourth Infantry Division Handicap	1
U.S. Army Special Forces	602
U.S. Army Special Forces Handicap	1
U.S. Army Tenth Mountain Division	472
U.S. Army Tenth Mountain Division Handicap	0
U.S. Coast Guard	746
U.S. Coast Guard Handicap	4

Fiscal Year 2019

Plate Type	Number of Plates
U.S. Marine Corps	16,070
U.S. Marine Corps Handicap	18
U.S. Navy	7,020
U.S. Navy Handicap	17
U.S. Navy SEALs	74
U.S. Navy SEALs Handicap	0
U.S. Olympic Committee	11
U.S. Support the Troops	11,125
USS Colorado Submarine	629
USS Colorado Submarine Handicap	1
University of Colorado	12,438
University of Colorado at Colorado Springs	139
University of Denver	1,354
University of Northern Colorado	1,407
Veteran of Afghanistan War	1,462
Veteran of Afghanistan War Handicap	0
Veteran of Iraq War	2,254
Veteran of Iraq War Handicap	2
Vietnam War Veteran	8,030
Vietnam War Veteran Handicap	28
Western State College	8,006
Wildlife Supporting	16,700
World War II	103
World War II Handicap	0
<b>Total</b>	<b>6,209,097</b>

<sup>1</sup> New plate created with HB17-1212.

<sup>2</sup> New plate created with HB18-1255.

<sup>3</sup> With implementation of the DRIVES system, Government Plates combines City, County and State of Colorado.

<sup>4</sup> With implementation of the DRIVES system, this plate type combines Light Truck Designer, Light Truck Designer Personalized, and Light Truck Regular Personalized.

<sup>5</sup> With implementation of the DRIVES system, this plate type combines Motorcycle Regular and Motorcycle Regular Personalized.

<sup>6</sup> With implementation of the DRIVES system, this plate type combines Low Speed Electric, Passenger Designer Personalized, Passenger Regular Personalized, Motor Home, Public Utilities Commission, and Rental.

<sup>7</sup> New plate created with HB17-1012

<sup>8</sup> This plate type replaces Light Truck Regular.

<sup>9</sup> New plate created with HB18-1244.

<sup>10</sup> This plate type previously existed and is now reportable with the implementation of the DRIVES system.

<sup>11</sup> With implementation of the DRIVES system, this plate type combines Trailer Regular, Trailer Utility, Trailer Camper, Trailer Coach, and Trailer Multi-Purpose.



# BY THE NUMBERS — LOTTERY

## Lottery Sales Distribution

(millions of dollars)

Fiscal Years 2015 to 2019

	2015	2016	2017	2018	2019
Cash 5	\$19.3	\$19.0	\$17.6	\$17.7	\$16.6
Cash 5 EZ Match <sup>1</sup>	NA	NA	\$1.1	\$3.9	\$3.0
Lotto	\$29.8	\$27.4	\$30.6	\$28.5	\$28.0
Powerball	\$72.0	\$115.1	\$73.0	\$88.1	\$86.1
Scratch	\$377.2	\$395.2	\$380.2	\$407.5	\$443.4
Mega Millions <sup>2</sup>	\$31.0	\$28.8	\$25.8	\$38.4	\$72.7
Pick 3	\$8.7	\$8.9	\$11.0	\$12.2	\$12.9
Lucky For Life <sup>3</sup>	NA	NA	\$16.0	\$15.7	\$17.0
<b>Total <sup>4</sup></b>	<b>\$538.0</b>	<b>\$594.4</b>	<b>\$555.3</b>	<b>\$612.0</b>	<b>\$679.8</b>

<sup>1</sup> Cash 5 EZ Match began May 7, 2017.<sup>2</sup> In Fiscal Year 2019 Mega Millions had four jackpots that reached over \$435 million, including the highest Mega Millions jackpot ever of \$1.5 billion in October 2018. This resulted in the 89.4% increase in Mega Millions sales over the previous fiscal year.<sup>3</sup> Lucky For Life began July 17, 2016.<sup>4</sup> May not sum to total due to rounding.

NA - Not applicable

## Lottery Fund Distribution

(millions of dollars)

Fiscal Years 2015 to 2019

	2015	2016	2017	2018	2019
Conservation Trust Fund	\$51.2	\$57.4	\$53.4	\$56.3	\$66.6
Great Outdoors Colorado	\$62.0	\$63.7	\$64.5	\$66.2	\$68.5
Colorado Parks and Wildlife	\$12.8	\$14.4	\$13.3	\$14.1	\$16.6
The BEST program (Building Excellent Schools Today) <sup>1</sup>	\$2.0	\$8.1	\$2.3	\$4.1	\$14.7
<b>Total <sup>2</sup></b>	<b>\$128.0</b>	<b>\$143.6</b>	<b>\$133.5</b>	<b>\$140.7</b>	<b>\$166.5</b>

<sup>1</sup> Due to the overall record setting ticket sales performance of Fiscal Year 2019, distributions were also record setting. The GOCO cap of \$68.5 million was reached in April 2019, resulting in 50% of proceeds from that point forward going to the Public School Capital Construction Assistance Fund.<sup>2</sup> May not sum to total due to rounding.

NA - Not applicable



# BY THE NUMBERS — ENF

## Auto Industry Division

Fiscal Years 2015 to 2019

Licensing Activity	2015	2016	2017	2018	2019
Dealer Licenses Processed	4,200	4,558	4,730	4,579	4,503
Dealer License Revenues	\$1,344,379	\$1,548,317	\$1,586,494	\$1,596,341	\$1,737,108
Salesperson Licenses Processed	15,752	16,335	17,521	17,232	17,047
Salesperson License Revenues	\$1,476,250	\$1,466,750	\$1,731,723	\$1,757,894	\$1,929,915

## Dealer Licenses Issued

Fiscal Year 2019

License Types	Issued
Buyer Agent-Original	1
Buyer Agent-Renewal	4
Dealers-New-Original	28
Dealers-New-Renewal	596
Dealers-New-Powersports-Original	7
Dealers-New-Powersports-Renewal	77
Dealers-Used-Original	97
Dealers-Used-Renewal	1,343
Dealers-Used-Powersports-Original	10
Dealers-Used-Powersports-Renewal	39
Manufacturers-Original	22
Manufacturers-Renewal	204
Manufacturers-Powersports-Original	8
Manufacturers-Powersports-Renewal	21
Manufacturers Distributor-Original	15
Manufacturers Distributor-Renewal	25
Manufacturers Distributor-Powersports-Original	4
Manufacturers Distributor-Powersports-Renewal	3
Manufacturer Distributor Branch-Original	0
Manufacturer Distributor Branch-Renewal	0
Manufacturer Distributor Branch-Power-sports-Original	0
Manufacturer Distributor Branch-Power-sports-Renewal	0
Manufacturers Rep-Original	107
Manufacturers Rep-Renewal	401
Manufacturers Rep-Powersports-Original	0
Manufacturers Rep-Powersports-Renewal	0
Wholesale Auction-Original	2

Fiscal Year 2019

License Types	Issued
Wholesale Auction-Renewal	5
Wholesale Auction-Powersports-Original	0
Wholesale Auction-Powersports-Renewal	0
Wholesalers-Original	37
Wholesalers-Renewal	305
Wholesalers-Powersports-Original	2
Wholesalers-Powersports-Renewal	3
Additional Location	439
Powersports-Additional Location	79
Ownership Change	42
Powersports-Ownership Change	4
Name Change	48
Powersports-Name Change	4
Off-Premise	327
Powersports-Off Premise	0
Address Change	147
Powersports-Address Change	4
Class Change	40
Powersports-Class Change	3
Temp Out of State-Dealer	0
<b>Subtotal</b>	<b>4,503</b>
Salespersons-Original	3,876
Salespersons-Renewal	9,191
Salespersons-Multiple	1,003
Salespersons-Transfer	2,546
Salespersons-Reprint	431
<b>Subtotal</b>	<b>17,047</b>
<b>Total</b>	<b>21,550</b>



# BY THE NUMBERS — ENF

## Investigation Activity

Fiscal Years 2015 to 2019

	2015	2016	2017	2018	2019
Consumer Complaints Received	1,218	1,242	1,067	1,035	1,090
Investigations Completed	1,220	1,297	1,189	994	1,034
Violations/Founded Complaints	697	761	671	621	710
Criminal Summonses Issued	25	12	23	12	6
Cases Presented to the Dealer Board	153	93	141	123	155
Warning Letters Issued	321	420	406	407	512
Verbal Warning Issued	181	122	97	64	36
Criminal Cases Referred to Another Agency	11	5	2	3	1
Compliance Inspections	0	0	0	5	7
Background Investigations Initiated	718	793	863	820	647
Background Investigations Completed	710	823	822	850	681

## Dealer Board Fines

Fiscal Years 2015 to 2019

	2015	2016	2017	2018	2019
Fines Ordered	\$712,500	\$827,500	\$217,500	\$104,500	\$457,000
Fines in Abeyance	\$518,950	\$420,100	\$120,800	\$40,500	\$32,500
Fines Imposed	\$193,550	\$407,300	\$96,700	\$64,000	\$424,500
Payments	\$176,566	\$141,075	\$91,241	\$85,706	\$90,949

## Limited Stakes Gaming Revenues and Expenditures <sup>1</sup>

Fiscal Year 2019

	2019
Total Gaming Revenues <sup>2</sup>	\$127,747,710
<b>Plus:</b>	
Fiscal Year 2018 Escrow	\$2,699,464
<b>Less:</b>	
Division of Gaming and Limited Gaming Control Commission Expenditures	(\$16,035,631)
Fiscal Year 2019 Escrow	(\$2,629,136)
<b>Net Total Available for Distribution</b>	<b>\$111,782,407</b>

<sup>1</sup> These figures are based on an accrual basis and include interest and pass-through revenues and costs.

<sup>2</sup> Includes \$31,563 of interest income in the Extended Gaming Fund during fiscal year 2019.





# BY THE NUMBERS — ENF

## Limited Stakes Gaming Fund Distribution

Fiscal Years 2015 to 2019

	2015 <sup>1</sup>	2016	2017	2018	2019
Limited Gaming Revenue	\$111,421,159	\$118,073,006	\$119,169,899	\$127,197,818	\$127,716,147
Commission/Division Expenses	\$13,981,725	\$14,561,705	\$15,022,463	\$15,385,240	\$16,035,631
Total Amount Distributed	\$97,218,342	\$103,684,917	\$104,082,249	\$111,617,671	\$111,782,407
State General Fund	\$13,571,425	\$15,463,715	\$15,231,191	\$16,895,831	\$16,426,964
Local Government Gaming Impact Fund	\$5,000,000	\$5,000,000	\$5,000,000	\$5,443,865	\$5,398,346
Tourism Promotion Fund	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
State Historical Society	\$24,455,998	\$25,515,681	\$25,385,467	\$26,566,229	\$26,278,174
Film Incentives Cash Fund / Colorado Office of Film, Television, and Media	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Advanced Industries Acceleration Cash Fund <sup>2</sup>	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000
Innovative Higher Ed Research Fund	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
Creative Industries Cash Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
<b>Limited Gaming Counties:</b>					
Gilpin County	\$8,780,053	\$9,162,681	\$9,095,250	\$9,530,825	\$9,370,046
Teller County	\$1,701,089	\$1,772,611	\$1,784,236	\$1,854,702	\$1,892,028
<b>Limited Gaming Cities:</b>					
City of Black Hawk	\$6,592,639	\$6,864,629	\$6,792,426	\$7,090,337	\$6,916,791
Central City	\$724,072	\$770,938	\$786,949	\$852,017	\$891,581
City of Cripple Creek	\$1,417,574	\$1,477,176	\$1,486,863	\$1,545,585	\$1,576,690

<sup>1</sup> Beginning with fiscal year 2015, revenues and escrow no longer include the unrealized gain or loss number. This is a more accurate reflection of both revenues and escrow.<sup>2</sup> Limited gaming fund revenue transfer to the advanced industries acceleration cash fund began fiscal year 2015.

## Revenue Distribution Resulting from Amendment 50 <sup>1</sup>

Fiscal Years 2015 to 2019

	2015	2016	2017	2018	2019
Cities of Black Hawk, Central City and Cripple Creek	\$987,549	\$1,255,749	\$1,341,986	\$1,673,828	\$1,793,179
Gilpin and Teller Counties	\$1,185,059	\$1,506,898	\$1,610,384	\$2,008,593	\$2,151,814
Community College System	\$7,702,884	\$9,794,840	\$10,467,496	\$13,055,859	\$13,986,794
<b>Total Due to Extended Gaming Recipients <sup>2</sup></b>	<b>\$9,875,492</b>	<b>\$12,557,487</b>	<b>\$13,419,866</b>	<b>\$16,738,280</b>	<b>\$17,931,787</b>

<sup>1</sup> Beginning July 2, 2009, Colorado casinos were allowed to increase maximum bets to \$100, offer the games of craps and roulette, and remain open 24 hours a day as a result of the passage of Amendment 50. This amendment earmarks additional state revenues generated by these changes for community colleges and the gaming cities and counties.<sup>2</sup> May not sum to total due to rounding.

## Tobacco Enforcement

Fiscal Years 2015 to 2019

	2015	2016	2017	2018	2019 <sup>1</sup>
Tobacco Compliance Checks	3,145	2,767	2,339	1,875	2,363
Violations	261	235	142	148	191

<sup>1</sup> Tobacco Compliance Check numbers increased due to the Executive Order issued by Governor Hickenlooper, B 2018-011 in which three months were prioritized for increased tobacco checks. This reduced the number of liquor compliance checks the Division was able to complete during that same time period.



# BY THE NUMBERS — ENF

## Active Liquor Licenses by Type

Fiscal years 2015 to 2019

	2015	2016	2017	2018	2019
3.2% Beer Importers License (non-resident) <sup>1</sup>	12	12	12	14	NA
3.2% Beer Manufacturer <sup>1</sup>	5	6	6	6	NA
3.2% Beer Manufacturer (non-resident) <sup>1</sup>	5	5	5	5	NA
3.2% Retail Beer	1,534	1,558	1,551	1,599	NA
3.2% Special Events Permit	9	7	7	3	NA
3.2% Wholesale Beer <sup>1</sup>	37	44	40	39	NA
Art Gallery Permit	30	46	57	77	107
Arts Liquor	54	55	53	54	58
Bed and Breakfast Permit <sup>2</sup>	45	49	44	38	37
Beer and Wine	562	652	656	704	712
Beer, Wine, & Spirituous Liquor Special Events Permit <sup>2</sup>	329	325	273	247	174
Brew Pub	120	134	143	156	171
Campus Liquor Complex	NA	NA	NA	8	9
Club Liquor	172	171	167	160	154
Distillery Pub	NA	2	2	4	5
Fermented Malt Beverage Importer <sup>1</sup>	NA	NA	NA	NA	9
Fermented Malt Beverage Manufacturer <sup>1</sup>	NA	NA	NA	NA	9
Fermented Malt Beverage Nonresident <sup>1</sup>	NA	NA	NA	NA	4
Fermented Malt Beverage Retailer <sup>1</sup>	NA	NA	NA	NA	1,777
Fermented Malt Beverage Special Events Permit <sup>1</sup>	NA	NA	NA	NA	8
Fermented Malt Beverage Wholesale <sup>1</sup>	NA	NA	NA	NA	12
Hotel & Restaurant Liquor	4,528	4,751	4,810	4,865	4,920
Hotel & Restaurant--Optional Premises	231	229	227	228	234
Importer--Malt Liquor <sup>2</sup>	71	71	73	80	81
Importer--Vinous & Spirituous Liquor <sup>2</sup>	456	490	497	501	529
Limited Winery <sup>2</sup>	124	135	126	134	148
Liquor-License Drug Store	15	14	12	20	21
LLDS Manager Permit	NA	NA	5	47	105
Lodging and Entertainment	NA	NA	98	196	234
Malt Liquor Manufacturer (non-resident) <sup>2</sup>	25	29	32	38	42
Manufacturer--Brewery <sup>2</sup>	182	219	236	248	269
Manufacturer--Distillery/Rectifier <sup>2</sup>	69	83	85	98	102

<sup>1</sup> Statutory changes: SB18-243 removed the 3.2% limitation on fermented malt beverages so that by definition fermented malt beverage taxation is the same for all types of malt beverages. SB19-011, effective 1/1/2019, eliminated the previous dual licensing requirement for manufacturers, wholesalers, and importers to be in alignment with the definitional change for fermented malt beverages.

<sup>2</sup> These license types are reported at the State level only.

<sup>3</sup> Some prior year figures were modified to utilize updated information since the previous year's annual report.

<sup>4</sup> This is a new license type for FY2019.

NA - Not applicable

Continued on Page 56



# BY THE NUMBERS — ENF

## Active Liquor Licenses by Type

Fiscal years 2015 to 2019

	2015	2016	2017	2018	2019
Manufacturer--Winery <sup>2</sup>	5	6	6	7	7
Optional Premises	70	75	74	75	72
Public Transportation Liquor <sup>2</sup>	24	28	27	26	24
Racetrack Liquor	4	4	3	3	3
Resort Complex	13	14	17	18	20
Retail Gaming Tavern	18	18	18	18	18
Retail Liquor Store	1,573	1,631	1,600	1,582	1,587
Sales Room - Beer <sup>3</sup>	NA	114	161	183	238
Sales Room - Spirits <sup>3</sup>	NA	33	51	69	84
Sales Room - Wine <sup>3</sup>	3	81	105	122	143
Sidewalk Service Area <sup>4</sup>	NA	NA	NA	NA	8
Tavern Liquor	1,366	1,443	1,317	1,233	1,234
Vintners Restaurant	2	3	6	9	10
Wholesale Beer <sup>2</sup>	220	266	286	301	329
Wholesale Liquor <sup>2</sup>	138	174	167	182	198
Wine Delivery Permit <sup>2</sup>	1,332	1,413	1,484	1,555	1,644
Wine Packaging Permit <sup>3</sup>	1	1	1	1	1
<b>Total Licenses</b>	<b>13,348</b>	<b>14,113</b>	<b>14,154</b>	<b>14,438</b>	<b>15,551</b>

<sup>1</sup> Statutory changes: SB18-243 removed the 3.2% limitation on fermented malt beverages so that by definition fermented malt beverage taxation is the same for all types of malt beverages. SB19-011, effective 1/1/2019, eliminated the previous dual licensing requirement for manufacturers, wholesalers, and importers to be in alignment with the definitional change for fermented malt beverages.

<sup>2</sup> These license types are reported at the State level only.

<sup>3</sup> Some prior year figures were modified to utilize updated information since the previous year's annual report.

<sup>4</sup> This is a new license type for FY2019.

NA - Not applicable

## Violations of the Liquor Code and 3.2% Beer Act

Fiscal Years 2015 to 2019

Actions	2015	2016	2017	2018	2019
State Administrative Actions	314	452	409	287	296
State Revocations	0	0	4	6	1
State Suspensions	33	57	41	30	19
State Denials	3	3	1	3	2
Division-Filed Court Cases <sup>1</sup>	988	874	482	641	447
Division-Assisted Local Hearings	3	1	2	0	2
<b>Total</b>	<b>1,341</b>	<b>1,387</b>	<b>939</b>	<b>967</b>	<b>767</b>

<sup>1</sup> The decline in fiscal year 2017 Division-Filed Court cases is due to a temporary budget shortfall and subsequent temporary personnel transfers. In fiscal year 2018, the Liquor Enforcement Division saw an increase in court cases that were filed but a decrease in administrative actions. This was due to a change in focus on inspections and industry outreach.



## BY THE NUMBERS — ENF

**Active County-Issued State Liquor Licenses**

Fiscal Years 2015 to 2019

County	2015	2016	2017	2018	2019
Adams	604	671	669	625	664
Alamosa	47	49	46	43	49
Arapahoe	890	928	919	955	1,018
Archuleta	50	49	55	51	64
Baca	7	8	8	8	9
Bent	9	9	8	9	9
Boulder	564	602	618	609	629
Broomfield	135	110	116	106	110
Chaffee	75	83	85	82	85
Cheyenne	6	6	6	5	5
Clear Creek	40	39	45	41	45
Conejos	15	14	14	12	11
Costilla	16	17	16	16	17
Crowley	5	5	4	5	5
Custer	19	18	19	14	14
Delta	72	73	64	66	73
Denver	1,704	1,811	1,852	1,842	1,912
Dolores	11	12	11	11	12
Douglas	379	397	392	409	477
Eagle	273	285	294	287	325
El Paso	947	980	1,011	1,046	1,128
Elbert	18	18	15	15	19
Fremont	82	88	85	90	88
Garfield	183	197	190	187	189
Gilpin	34	41	43	40	39
Grand	107	112	113	113	125
Gunnison	115	117	126	117	128
Hinsdale	14	16	19	16	19
Huerfano	34	34	34	31	37
Jackson	10	11	13	12	13
Jefferson	894	940	960	955	1,035
Kiowa	6	4	6	6	6
Kit Carson	24	25	24	24	23
Lake	28	34	30	32	168
La Plata	145	146	156	147	31
Larimer	575	620	655	640	704
Las Animas	49	51	54	53	55
Lincoln	16	16	17	17	17

Continued on Page 58



## BY THE NUMBERS — ENF

**Active County-Issued State Liquor Licenses**

Fiscal Years 2015 to 2019

County	2015	2016	2017	2018	2019
Logan	37	39	36	35	39
Mesa	222	232	221	219	260
Mineral	18	18	18	19	18
Moffat	33	33	31	30	31
Montezuma	62	67	70	64	71
Montrose	60	65	68	70	76
Morgan	60	60	59	54	59
Otero	38	37	35	36	39
Ouray	36	40	45	46	50
Park	38	37	32	36	36
Phillips	13	13	12	11	12
Pitkin	142	145	146	140	147
Prowers	32	30	32	32	34
Pueblo	293	304	317	299	312
Rio Blanco	26	27	27	25	26
Rio Grande	33	32	35	32	28
Routt	133	136	141	132	141
Saguache	12	14	10	11	16
San Juan	21	22	23	21	25
San Miguel	61	63	69	59	69
Sedgwick	9	7	9	8	10
Summit	225	233	240	244	262
Teller	66	69	71	63	72
Washington	10	7	7	7	8
Weld	349	361	347	350	390
Yuma	22	26	26	30	28
<b>State Total</b>	<b>10,253</b>	<b>10,753</b>	<b>10,919</b>	<b>10,810</b>	<b>11,616</b>



# BY THE NUMBERS — ENF

## Marijuana Enforcement Activity

Fiscal Years 2015 to 2019

Active Medical Marijuana Licenses	2015	2016	2017	2018	2019
Medical Marijuana Center Business Licenses	512	529	509	495	433
Medical Marijuana-Infused Product Business Licenses	183	237	256	253	216
Medical Marijuana Optional Premises Cultivation Business Licenses	763	785	765	725	478
Medical Marijuana Testing Facility Business Licenses <sup>1</sup>	NA	NA	14	11	11
Active Retail Marijuana Licenses					
Retail Marijuana Store Business Licenses	372	435	492	538	553
Retail Marijuana Product Manufacturer Business Licenses	132	193	271	289	280
Retail Marijuana Optional Premises Cultivation Business Licenses	471	572	692	744	675
Retail Marijuana Testing Facility Business Licenses	19	15	13	11	13

<sup>1</sup> Medical marijuana testing facility businesses were issued licenses beginning the start of fiscal year 2017. They were not able to be licensed prior.  
NA - Not applicable

## Marijuana Licensed Businesses by County

Fiscal Year 2019

County	All Business Licensing Activity <sup>1</sup>			
	Medical Marijuana		Retail Marijuana	
	Active Licenses <sup>2</sup>	Applications Pending as of 6/30/2019	Active Licenses <sup>2</sup>	Applications Pending as of 6/30/2019
Adams	16	2	73	1
Alamosa	2	0	0	0
Arapahoe	15	0	57	0
Archuleta	0	0	13	0
Boulder	63	0	127	2
Chaffee	4	0	7	0
Clear Creek	13	2	28	1
Conejos	0	0	5	0
Costilla	4	0	11	1
Crowley	2	0	18	1
Custer	0	0	1	0
Delta	0	1	0	0
Denver	479	2	484	2
Eagle	9	0	16	0
El Paso	285	0	3	0
Fremont	12	0	0	0

<sup>1</sup> Activity includes licenses and pending applications for centers, cultivations, and manufacturers.

<sup>2</sup> Issued licenses have received State licenses, but may not have a local authority approval.

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# BY THE NUMBERS — ENF

## Marijuana Licensed Businesses by County

Fiscal Year 2019

County	All Business Licensing Activity <sup>1</sup>			
	Medical Marijuana		Retail Marijuana	
	Active Licenses <sup>2</sup>	Applications Pending as of 6/30/2019	Active Licenses <sup>2</sup>	Applications Pending as of 6/30/2019
Garfield	14	0	42	0
Gilpin	0	0	8	0
Grand	4	0	8	0
Gunnison	0	0	22	1
Huerfano	3	0	23	0
Jefferson	31	0	24	0
Lake	0	0	9	0
La Plata	6	0	23	1
Larimer	33	0	31	0
Las Animas	11	0	52	1
Mesa	3	0	10	1
Moffat	1	0	4	0
Montezuma	6	0	15	0
Montrose	2	0	2	0
Morgan	5	0	11	0
Otero	2	0	2	0
Ouray	2	0	10	0
Park	5	0	20	0
Pitkin	4	0	12	1
Pueblo	62	0	211	0
Routt	16	0	22	0
Saguache	7	0	74	2
San Juan	0	0	4	0
San Miguel	3	0	9	0
Sedgwick	2	0	2	0
Summit	5	0	15	0
Weld	7	0	13	0
<b>Total</b>	<b>1,138</b>	<b>7</b>	<b>1,521</b>	<b>15</b>

<sup>1</sup> Activity includes licenses and pending applications for centers, cultivations, and manufacturers.

<sup>2</sup> Issued licenses have received State licenses, but may not have a local authority approval.



## BY THE NUMBERS — ENF

### Racing Events

Calendar Years 2014 to 2018

Number of Live Racing Days	2014	2015	2016	2017	2018
Horse Racing	38	39	39	39	39

### Racing Licenses, Fees, and Fines

Calendar Years 2014 to 2018

Licenses	2014	2015	2016	2017	2018
Licenses Issued	1,084	704	962	842	879
Fees and Fines	2014	2015	2016	2017	2018
Licenses Fees	\$15,566	\$14,563	\$19,731	\$11,410	\$12,323
Fines and Penalties	\$18,300	\$18,900	\$24,336	\$14,825	\$9,525
Investigation Fees	\$27,170	\$21,270	\$5,400	\$15,730	\$6,326
Printing Fees	\$261	\$70	\$70	\$0	\$0
<b>Total <sup>1</sup></b>	<b>\$61,297</b>	<b>\$54,803</b>	<b>\$49,537</b>	<b>\$41,965</b>	<b>\$28,174</b>

<sup>1</sup> May not sum to total due to rounding.

NA - Not applicable

### Horse Breeders and Owners Awards Paid

Calendar Years 2014 to 2018

	2014	2015	2016	2017	2018
Thoroughbreds	\$1,044,946	\$1,081,061	\$1,090,490	\$978,910	\$759,723
Quarterhorse	\$200,270	\$204,730	\$231,150	\$209,702	\$190,731
Arabian	\$31,391	\$37,977	\$14,761	\$1,679	\$25
Paint	\$293	\$78	\$379	\$99	\$0
Appaloosa	\$96	\$7	\$58	\$15	\$0
Harness	\$29,006	\$27,306	\$26,230	\$33,272	\$35,875
Mule	\$182	\$167	\$45	\$3	\$0
<b>Total <sup>1</sup></b>	<b>\$1,306,184</b>	<b>\$1,351,326</b>	<b>\$1,363,113</b>	<b>\$1,223,680</b>	<b>\$986,354</b>

<sup>1</sup> May not sum to total due to rounding.

### Funds Distributed for Research and Animal Welfare

Calendar Years 2014 to 2018

	2014	2015	2016	2017	2018
Greyhound Welfare and Adoption	\$77,980	\$77,837	\$77,607	\$73,950	\$67,572
CSU Equine Research Fund	\$86,365	\$86,793	\$87,425	\$70,693	\$68,984
<b>Total <sup>1</sup></b>	<b>\$164,345</b>	<b>\$164,630</b>	<b>\$165,032</b>	<b>\$144,643</b>	<b>\$136,556</b>

<sup>1</sup> May not sum to total due to rounding.



# BY THE NUMBERS — TAX

## Number of Income Tax Returns Filed <sup>1</sup>

Income Tax Years 2013 to 2017 <sup>2</sup>

Income Tax Return Type	2013	2014	2015	2016	2017
Individual	2,599,415	2,669,565	2,751,000	2,801,464	2,878,154
Corporate	49,501	49,975	49,620	50,144	51,032
Fiduciary	47,732	47,987	49,045	49,324	50,031
Partnership	229,483	237,468	244,289	251,998	261,139
<b>Total</b>	<b>2,926,131</b>	<b>3,004,995</b>	<b>3,093,954</b>	<b>3,152,930</b>	<b>3,240,356</b>

<sup>1</sup> This table summarizes the number of active income tax returns at the time the data was retrieved. If an amended return is processed and replaces the original return, the overwritten original return will not be counted and the active amended return will only be counted once. This data is a proxy for taxpayer population by income tax year. Thus these counts are not the best approximation for workload. For workload estimates, see the table titled, "Volume of Paper and Electronic Income Tax Returns Processed."

<sup>2</sup> Income tax year is generally defined as a tax year that begins any day in that calendar year. Some taxpayers have legitimate reasons to file for income tax periods that are less than a year's length, and may therefore have more than one return counted during an income tax year.

## Volume of Paper and Electronic Income Tax Returns Processed <sup>1</sup>

Fiscal Years 2015 to 2019

Return Type	2015	2016	2017	2018	2019
<b>Individual</b>					
Paper	516,939	489,968	483,697	474,068	438,270
Electronic	2,174,064	2,316,496	2,374,609	2,470,570	2,578,647
% Electronic	81%	83%	83%	84%	85%
<b>Corporate</b>					
Paper	27,091	25,001	23,433	22,235	20,922
Electronic	24,062	27,383	30,070	31,098	33,354
% Electronic	47%	52%	56%	58%	61%
<b>Fiduciary</b>					
Paper	33,433	23,471	17,880	16,041	14,700
Electronic	14,641	26,524	32,437	34,552	35,766
% Electronic	30%	53%	64%	68%	71%
<b>Partnership</b>					
Paper	63,791	54,654	49,493	49,003	53,974
Electronic	170,886	190,562	200,946	212,716	222,752
% Electronic	73%	78%	80%	81%	80%
<b>Total</b>	<b>3,024,907</b>	<b>3,154,059</b>	<b>3,212,565</b>	<b>3,310,283</b>	<b>3,398,385</b>

<sup>1</sup> The returns processed during the fiscal year may include returns from any income tax year. A taxpayer may have more than one return recorded in a fiscal year due to late or amended returns or due to the timing of when returns are submitted. This data can be used to measure workload by fiscal year. Thus these counts are not the best approximation for taxpayer population. For taxpayer population estimates, see the table titled, "Number of Income Tax Returns Filed."



# BY THE NUMBERS — TAX

## Individual Income Tax Credits <sup>1</sup>

Income Tax Years 2013 to 2017 <sup>2</sup>

	2013		2014		2015		2016		2017	
Income Tax Credit	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Advanced Industry Investment Tax Credit	\$22,099	12	\$252,612	35	\$457,019	47	\$445,959	51	\$382,022	90
Aircraft Manufacturer New Employee Credit	\$9,415	17	\$24,672	23	\$21,311	21	\$41,993	25	NR	NR
Alternative Fuel Refueling Facility Credit	\$20,134	9	\$19,508	14	\$9,432	14	NA	NA	NA	NA
Authorized Instream Flow Incentive Credit	\$7,162	18	\$86,925	201	NA	NA	NA	NA	NA	NA
Business Personal Property Credit	NA	NA	NA	NA	\$325,406	595	\$104,040	235	\$16,308	99
Certified Auction Group License Fee Credit	NR	NR	\$0	0	\$0	0	\$0	0	\$0	0
Child Care Center Investment Credit	\$315,810	564	\$440,126	717	\$518,825	586	\$492,512	520	\$377,063	474
Child Care Contribution Credit	\$15,821,044	16,324	\$23,452,799	18,733	\$26,611,784	22,083	\$23,868,235	16,567	\$28,880,707	18,414
Child Care Expenses Credit	\$2,779,913	28,316	\$4,721,691	33,096	\$5,198,183	33,921	\$5,036,037	32,925	\$2,436,245	25,333
Colorado Earned Income Tax Credit	NA	NA	NA	NA	\$75,679,152	351,162	\$75,275,357	351,709	\$74,004,128	342,908

<sup>1</sup> All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

<sup>2</sup> Income tax year is generally defined as a tax year that begins any day in that calendar year.

<sup>3</sup> May not sum to total due to rounding.

NR - Not releasable due to confidentiality requirements. Total includes NR data. Per §39-21-113(4), C.R.S., data derived from taxpayer returns is aggregated in order to protect the confidentiality of individual taxpayers. It is the Department's practice to release aggregated data only when there are at least three taxpayers in a given category and none of them represents more than 80% of the total.

NA - Not applicable

Note: Enterprise Zone credits are reported in a separate table.



# BY THE NUMBERS — TAX

## Individual Income Tax Credits <sup>1</sup>

Income Tax Years 2013 to 2017 <sup>2</sup>

	2013		2014		2015		2016		2017	
Income Tax Credit	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Colorado Minimum Tax Credit	\$1,853,006	6,063	\$2,292,954	6,450	\$2,570,070	6,868	\$2,387,510	7,047	\$2,205,976	6,197
Colorado Works Program Credit	\$6,120	17	\$14,625	31	\$19,387	37	\$18,665	39	\$18,748	28
Contaminated Land Redevelopment Credit	\$21,884	8	\$18,423	11	\$729,219	15	\$1,112,360	19	\$1,568,075	17
Credit for Tax Paid to Another State	\$166,964,051	58,275	\$188,786,639	61,652	\$184,430,271	64,856	\$194,319,953	64,337	\$216,385,574	68,595
Employer Child Care Facility Investment Credit	\$7,401	17	\$9,176	22	\$11,677	20	NR	NR	\$6,996	22
Food Contributed to Hunger Relief Charitable Organizations Credit	NA	NA	NA	NA	\$70,994	272	\$14,130	40	\$28,243	100
Gross Conservation Easement Credit	\$12,555,435	526	\$9,880,438	499	\$9,979,500	421	\$6,682,354	303	\$12,716,505	343
Historic Property Preservation Credit	\$868,557	183	\$863,058	175	\$732,798	137	\$443,704	76	\$228,371	53
Innovative Motor Vehicle Credit	\$4,917,529	2,116	\$6,096,421	1,794	\$7,657,955	2,271	\$12,303,079	3,058	\$10,810,577	2,218
Job Growth Incentive Credit	\$6,092	11	\$123,210	25	\$181,067	60	\$166,612	69	\$222,348	85

<sup>1</sup> All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

<sup>2</sup> Income tax year is generally defined as a tax year that begins any day in that calendar year.

<sup>3</sup> May not sum to total due to rounding.

NR - Not releasable due to confidentiality requirements. Total includes NR data. Per §39-21-113(4), C.R.S., data derived from taxpayer returns is aggregated in order to protect the confidentiality of individual taxpayers. It is the Department's practice to release aggregated data only when there are at least three taxpayers in a given category and none of them represents more than 80% of the total.

NA - Not applicable

Note: Enterprise Zone credits are reported in a separate table.



# BY THE NUMBERS — TAX

## Individual Income Tax Credits <sup>1</sup>

Income Tax Years 2013 to 2017 <sup>2</sup>

	2013		2014		2015		2016		2017	
Income Tax Credit	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Long-term Care Insurance Credit	\$3,421,234	17,065	\$3,244,341	16,005	\$3,119,434	15,489	\$3,100,049	15,178	\$2,936,138	14,389
Low-income Housing Credit	NA	NA	NA	NA	\$7,085	14	\$0	0	\$0	0
Nonre-fundable Alternative Fuel Vehicle Credit	\$191,693	226	\$198,390	171	NA	NA	NA	NA	NA	NA
Plastic Recycling Investment Credit	NR	NR	\$5,166	8	\$5,537	32	NR	NR	NR	NR
Preservation of Historic Structures Credit	NA	NA	NA	NA	NA	NA	\$178,324	25	\$979,519	62
Rural and Frontier Health Care Preceptor Credit	NA	NA	NA	NA	NA	NA	NA	NA	\$76,000	76
Rural Jump-Start Zone Credit	NA	NA	NA	NA	NA	NA	\$8,329	7	\$16,085	6
School-to-Career Investment Credit	\$10,572	20	\$37,519	48	\$30,668	44	\$26,363	37	\$39,272	41
<b>Total <sup>3</sup></b>	<b>\$215,360,214</b>	<b>132,145</b>	<b>\$246,809,446</b>	<b>142,030</b>	<b>\$318,366,774</b>	<b>498,965</b>	<b>\$326,041,597</b>	<b>492,288</b>	<b>\$354,338,296</b>	<b>479,556</b>

<sup>1</sup> All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

<sup>2</sup> Income tax year is generally defined as a tax year that begins any day in that calendar year.

<sup>3</sup> May not sum to total due to rounding.

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NA - Not applicable

Note: Enterprise Zone credits are reported in a separate table.





# BY THE NUMBERS — TAX

## Corporate Income Tax Credits <sup>1</sup>

Income Tax Years 2013 to 2017 <sup>2</sup>

	2013		2014		2015		2016		2017	
Income Tax Credit	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Advanced Industry Investment Tax Credit	NA	NA	NA	NA	NR	NR	\$0	0	\$0	0
Aircraft Manufacturer New Employee Credit	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
Alternative Fuel Refueling Facility Credit	\$0	0	\$0	0	\$0	0	NA	NA	NA	NA
Authorized Instream Flow Incentive Credit	NR	NR	NR	NR	NA	NA	NA	NA	NA	NA
Business Personal Property Credit	NA	NA	NR	NR	\$10,446	29	\$12,214	24	\$4,454	40
Certified Auction Group License Fee Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Child Care Center Investment Credit	NR	NR	\$1,298	3	\$0	0	NR	NR	NR	NR
Child Care Contribution Credit	\$599,832	75	\$575,284	52	\$558,991	71	\$712,206	72	\$566,810	70
Colorado Works Program Credit	NR	NR	\$0	0	NR	NR	\$0	0	\$0	0
Contaminated Land Redevelopment Credit	\$0	0	\$0	0	NR	NR	\$899,204	3	NR	NR
Crop and Livestock Contribution Credit	NR	NR	NR	NR	NR	NR	\$0	0	NR	NR
Employer Child Care Facility Investment Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0

<sup>1</sup> All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

<sup>2</sup> Income tax year is defined as a tax year that begins any day in that calendar year.

<sup>3</sup> May not sum to total due to rounding.

NR - Not releasable due to confidentiality requirements. Total includes NR data. Per §39-21-113(4), C.R.S., data derived from taxpayer returns is aggregated in order to protect the confidentiality of individual taxpayers. It is the Department's practice to release aggregated data only when there are at least three taxpayers in a given category and none of them represents more than 80% of the total.

NA - Not applicable

Note: Enterprise Zone credits are reported in a separate table.

Continued on Page 67



# BY THE NUMBERS — TAX

## Corporate Income Tax Credits <sup>1</sup>

Income Tax Years 2013 to 2017 <sup>2</sup>

	2013		2014		2015		2016		2017	
Income Tax Credit	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Food Contributed to Hunger Relief Charitable Organizations Credit	NA	NA	NA	NA	\$0	0	\$0	0	\$0	0
Gross Conservation Easement Credit	\$0	0	\$0	0	\$94,335	6	NR	NR	NR	3
Historic Property Preservation Credit	NR	NR	\$0	0	NR	NR	\$0	0	NR	NR
Innovative Motor Vehicle Credit	\$169,027	12	NR	NR	\$1,334,546	6	\$5,135,912	6	\$1,949,167	9
Job Growth Incentive Credit	\$2,868,561	12	\$2,940,680	15	\$6,077,523	16	\$6,360,773	18	\$2,854,615	17
Low-income Housing Credit	NA	NA	NA	NA	\$0	0	\$0	0	NR	NR
New Investment Tax Credit	\$392,351	555	\$282,541	397	\$252,330	354	\$243,589	334	\$218,416	301
Nonrefundable Alternative Fuel Vehicle Credit	\$0	0	\$0	0	NA	NA	NA	NA	NA	NA
Old Investment Tax Credit	\$92,416	14	\$125,078	13	\$220,076	17	\$109,603	14	\$174,325	10
Preservation of Historic Structures Credit	NA	NA	NA	NA	NA	NA	\$0	0	\$1,401,645	3
Rural Jump-Start Zone Credit	NA	NA	NA	NA	NA	NA	\$0	0	\$0	0
School-to-Career Investment Credit	NR	NR	\$0	0	\$0	0	\$0	0	\$0	0
<b>Total <sup>3</sup></b>	<b>\$4,188,550</b>	<b>679</b>	<b>\$4,492,203</b>	<b>492</b>	<b>\$8,849,234</b>	<b>508</b>	<b>\$13,630,711</b>	<b>475</b>	<b>\$9,842,262</b>	<b>462</b>

<sup>1</sup> All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

<sup>2</sup> Income tax year is defined as a tax year that begins any day in that calendar year.

<sup>3</sup> May not sum to total due to rounding.

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NA - Not applicable

Note: Enterprise Zone credits are reported in a separate table.



## BY THE NUMBERS — TAX

**Individual Enterprise Zone Credits <sup>1</sup>**Income Tax Years 2016 and 2017 <sup>2</sup>

Income Tax Credit	2016		2017	
	Amount	Credits Used	Amount	Credits Used
Contribution to Enterprise Zone Administrator Credit	\$8,876,361	11,981	\$9,671,095	12,830
Enterprise Zone Agricultural Processing Employee Credit	\$86,889	27	\$41,957	23
Enterprise Zone Commercial Vehicle Investment Tax Credit	\$21,413	15	\$53,133	18
Enterprise Zone Employee Health Insurance Credit	\$213,791	105	\$211,903	98
Enterprise Zone Enhanced Rural Agricultural Processing Employee Credit	\$4,086	6	NR	NR
Enterprise Zone Enhanced Rural New Business Facility Employee Credit	\$188,927	109	\$249,376	141
Enterprise Zone Investment Tax Credit	\$5,598,126	2,939	\$5,574,464	3,227
Enterprise Zone Job Training Program Credit	\$489,943	439	\$528,196	429
Enterprise Zone New Business Facility Employee Credit	\$1,303,120	636	\$1,644,545	665
Enterprise Zone Renewable Energy Credit - Nonrefundable	\$24,686	22	\$19,991	21
Enterprise Zone Renewable Energy Credit - Refundable	\$44,663	34	NR	NR
Enterprise Zone Research and Experimental Activities Credit	\$309,581	223	\$414,766	204
Enterprise Zone Vacant Commercial Building Rehabilitation Credit	\$267,460	107	\$237,813	69
<b>Total <sup>3</sup></b>	<b>\$17,429,046</b>	<b>16,643</b>	<b>\$18,663,915</b>	<b>17,745</b>

**Corporate Enterprise Zone Credits <sup>1</sup>**Income Tax Years 2016 and 2017 <sup>2</sup>

Income Tax Credit	2016		2017	
	Amount	Credits Used	Amount	Credits Used
Contribution to Enterprise Zone Administrator Credit	\$454,134	128	\$342,239	139
Enterprise Zone Agricultural Processing Employee Credit	NR	NR	\$0	0
Enterprise Zone Commercial Vehicle Investment Tax Credit	NR	NR	NR	NR
Enterprise Zone Employee Health Insurance Credit	\$290,235	17	\$133,537	14
Enterprise Zone Enhanced Rural Agricultural Processing Employee Credit	\$0	0	\$0	0
Enterprise Zone Enhanced Rural New Business Facility Employee Credit	\$102,020	8	\$37,390	6
Enterprise Zone Investment Tax Credit	\$10,798,907	262	\$11,227,487	246
Enterprise Zone Job Training Program Credit	\$1,108,297	39	\$1,387,897	27
Enterprise Zone New Business Facility Employee Credit	\$1,989,041	62	\$1,363,074	53
Enterprise Zone Renewable Energy Credit - Nonrefundable	NR	NR	\$0	0
Enterprise Zone Renewable Energy Credit - Refundable	NR	NR	\$1,035,632	3
Enterprise Zone Research and Experimental Activities Credit	\$333,367	26	\$228,115	24
Enterprise Zone Vacant Commercial Building Rehabilitation Credit	NR	NR	NR	NR
<b>Total <sup>3</sup></b>	<b>\$16,003,471</b>	<b>548</b>	<b>\$15,765,811</b>	<b>516</b>

<sup>1</sup> All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.<sup>2</sup> Income tax year (ITY) is defined as a tax year that begins any day in that calendar year.<sup>3</sup> May not sum to total due to rounding.

NR - Not releasable due to confidentiality requirements. Total includes NR data. Per §39-21-113(4), C.R.S., data derived from taxpayer returns is aggregated in order to protect the confidentiality of individual taxpayers. It is the Department's practice to release aggregated data only when there are at least three taxpayers in a given category and none of them represents more than 80% of the total.



## BY THE NUMBERS — TAX

**Individual Income Tax Voluntary Contributions**Fiscal Years 2015 to 2019 <sup>1</sup>

Nongame and Endangered Wildlife Cash Fund				Colorado Youth Corps Association Fund <sup>2</sup>			
Year	Number of donations	Amount	Average	Year	Number of donations	Amount	Average
2019	13,804	\$192,245	\$13.93	2019	NA	NA	NA
2018	11,859	\$167,038	\$14.09	2018	3,170	\$20,585	\$6.49
2017	14,692	\$175,898	\$11.97	2017	3,503	\$21,652	\$6.18
2016	16,671	\$245,550	\$14.73	2016	4,671	\$31,726	\$6.79
2015	8,706	\$110,402	\$12.68	2015	NA	NA	NA
Colorado Domestic Abuse Program Fund				Colorado Healthy Rivers Fund			
Year	Number of donations	Amount	Average	Year	Number of donations	Amount	Average
2019	12,344	\$160,331	\$12.99	2019	10,155	\$114,588	\$11.28
2018	11,591	\$157,847	\$13.62	2018	8,291	\$91,015	\$10.98
2017	12,850	\$168,265	\$13.09	2017	7,998	\$82,341	\$10.30
2016	14,793	\$186,765	\$12.63	2016 <sup>3</sup>	590	\$7,606	\$12.89
2015	7,599	\$111,080	\$14.62	2015	6,446	\$74,581	\$11.57
Homeless Prevention Activities Program Fund				Alzheimer's Association Fund			
Year	Number of donations	Amount	Average	Year	Number of donations	Amount	Average
2019	11,375	\$151,363	\$13.31	2019	7,992	\$104,975	\$13.14
2018	10,345	\$136,666	\$13.21	2018	7,233	\$101,758	\$14.07
2017	11,540	\$153,745	\$13.32	2017	7,247	\$91,980	\$12.69
2016	13,677	\$172,918	\$12.64	2016 <sup>3</sup>	538	\$9,857	\$18.32
2015	6,713	\$96,465	\$14.37	2015	5,835	\$84,589	\$14.50
Western Slope Military Veterans Cemetery Fund				Colorado Cancer Fund			
Year	Number of donations	Amount	Average	Year	Number of donations	Amount	Average
2019	4,443	\$32,216	\$7.25	2019	7,427	\$78,763	\$10.60
2018	4,079	\$32,898	\$8.07	2018	6,487	\$72,272	\$11.14
2017	4,485	\$36,675	\$8.18	2017	6,607	\$69,891	\$10.58
2016	5,577	\$47,661	\$8.55	2016 <sup>3</sup>	455	\$5,095	\$11.20
2015	3,036	\$26,064	\$8.58	2015	4,726	\$48,846	\$10.34

<sup>1</sup> This table represents total gross collections each fiscal year (July 1st through June 30th). Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> This income tax voluntary contribution fund did not meet the eligibility requirements to remain on the income tax form in income tax year 2018.

<sup>3</sup> Some voluntary contribution organizations that appeared on 2014 and prior income tax returns were not included on the 2015 income tax return based on statutory rules regarding aggregate contribution thresholds. The fiscal year 2015 values reported for these voluntary contributions are for amended, late, and /or extension filers that made donations on 2014 and prior income tax returns. HB 16-1297 modified the rules regarding voluntary contribution listings on the individual income tax return, and funds previously dropped were added back to the returns beginning in income tax year 2016 (which are reported in part in fiscal year 2017).

<sup>3</sup> This income tax voluntary contribution fund is new and reflects collections from January 2019 through June 2019.

<sup>4</sup> The total represents the sum of all itemized contributions in this report, in addition to contributions to funds that appeared on prior year forms. Voluntary contribution funds that meet the criteria for inclusion on the most current individual income tax return are the only funds itemized in this report each year.

<sup>5</sup> May not sum to total due to rounding.

NA - Not applicable

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## BY THE NUMBERS — TAX

**Individual Income Tax Voluntary Contributions**Fiscal Years 2015 to 2019 <sup>1</sup>

Pet Overpopulation Fund				Make-A-Wish Foundation of Colorado Fund			
Year	Number of donations	Amount	Average	Year	Number of donations	Amount	Average
2019	11,643	\$150,257	\$12.91	2019	7,765	\$96,057	\$12.37
2018	11,355	\$149,917	\$13.20	2018	7,209	\$89,612	\$12.43
2017	12,277	\$147,514	\$12.02	2017	7,836	\$94,951	\$12.12
2016	14,424	\$179,089	\$12.42	2016 <sup>3</sup>	547	\$5,866	\$10.72
2015	7,780	\$104,026	\$13.37	2015	5,810	\$69,063	\$11.89
Military Family Relief Fund				Unwanted Horse Fund			
Year	Number of donations	Amount	Average	Year	Number of donations	Amount	Average
2019	8,397	\$128,256	\$15.27	2019	8,216	\$97,436	\$11.86
2018	8,391	\$128,047	\$15.26	2018	7,885	\$97,804	\$12.40
2017	9,529	\$161,604	\$16.96	2017	7,797	\$87,647	\$11.24
2016	12,305	\$196,857	\$16.00	2016 <sup>3</sup>	530	\$8,267	\$15.60
2015	6,378	\$111,819	\$17.53	2015	5,666	\$68,862	\$12.15
Public Education Fund <sup>2</sup>				Colorado Multiple Sclerosis Fund			
Year	Number of donations	Amount	Average	Year	Number of donations	Amount	Average
2019	NA	NA	NA	2019	4,977	\$50,187	\$10.08
2018	8,064	\$104,124	\$12.91	2018	4,517	\$47,333	\$10.48
2017	8,807	\$115,980	\$13.17	2017	5,127	\$54,768	\$10.68
2016	9,218	\$108,239	\$11.74	2016 <sup>3</sup>	389	\$5,307	\$13.64
2015	4,348	\$59,336	\$13.65	2015	3,667	\$54,181	\$14.78
American Red Cross Fund				Urban Peak Fund			
Year	Number of donations	Amount	Average	Year	Number of donations	Amount	Average
2019	8,130	\$98,651	\$12.13	2019	7,200	\$88,549	\$12.30
2018	7,150	\$87,996	\$12.31	2018	6,144	\$84,117	\$13.69
2017	7,792	\$91,503	\$11.74	2017	NA	NA	NA
2016	8,585	\$98,087	\$11.43	2016	NA	NA	NA
2015	NA	NA	NA	2015	NA	NA	NA

<sup>1</sup> This table represents total gross collections each fiscal year (July 1st through June 30th). Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> This income tax voluntary contribution fund did not meet the eligibility requirements to remain on the income tax form in income tax year 2018.

<sup>3</sup> Some voluntary contribution organizations that appeared on 2014 and prior income tax returns were not included on the 2015 income tax return based on statutory rules regarding aggregate contribution thresholds. The fiscal year 2015 values reported for these voluntary contributions are for amended, late, and /or extension filers that made donations on 2014 and prior income tax returns. HB 16-1297 modified the rules regarding voluntary contribution listings on the individual income tax return, and funds previously dropped were added back to the returns beginning in income tax year 2016 (which are reported in part in fiscal year 2017).

<sup>3</sup> This income tax voluntary contribution fund is new and reflects collections from January 2019 through June 2019.

<sup>4</sup> The total represents the sum of all itemized contributions in this report, in addition to contributions to funds that appeared on prior year forms. Voluntary contribution funds that meet the criteria for inclusion on the most current individual income tax return are the only funds itemized in this report each year.

<sup>5</sup> May not sum to total due to rounding.

NA - Not applicable

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# BY THE NUMBERS — TAX

## Individual Income Tax Voluntary Contributions

Fiscal Years 2015 to 2019 <sup>1</sup>

Colorado for Healthy Landscapes Fund <sup>2</sup>				Family Caregiver Fund			
Year	Number of donations	Amount	Average	Year	Number of donations	Amount	Average
2019	NA	NA	NA	2019	4,709	\$36,825	\$7.82
2018	4,123	\$30,394	\$7.37	2018	4,147	\$29,596	\$7.14
2017	4,345	\$34,889	\$8.03	2017	NA	NA	NA
2016	4,718	\$34,916	\$7.40	2016	NA	NA	NA
2015	NA	NA	NA	2015	NA	NA	NA
Habitat for Humanity of Colorado Fund				Young Americans Center for Financial Education Fund <sup>3</sup>			
Year	Number of donations	Amount	Average	Year	Number of donations	Amount	Average
2019	8,242	\$107,420	\$13.03	2019	3,853	\$24,892	\$6.46
2018	7,471	\$96,591	\$12.93	2018	6,144	\$84,117	\$13.69
2017	8,161	\$101,963	\$12.49	2017	NA	NA	NA
2016	9,471	\$110,936	\$11.71	2016	NA	NA	NA
2015	NA	NA	NA	2015	NA	NA	NA
Special Olympics of Colorado Fund				Total <sup>4, 5</sup>			
Year	Number of donations	Amount	Average	Year	Number of donations	Amount	Average
2019	7,855	\$89,846	\$11.44	2019	149,680	\$1,814,339	\$12.12
2018	7,188	\$87,594	\$12.19	2018	147,946	\$1,831,265	\$12.38
2017	7,790	\$91,711	\$11.77	2017	155,768	\$1,838,669	\$11.80
2016	9,795	\$112,973	\$11.53	2016	136,259	\$1,620,077	\$11.89
2015	36	\$297	\$8.25	2015	82,335	\$1,117,197	\$13.57

<sup>1</sup> This table represents total gross collections each fiscal year (July 1st through June 30th). Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> This income tax voluntary contribution fund did not meet the eligibility requirements to remain on the income tax form in income tax year 2018.

<sup>3</sup> Some voluntary contribution organizations that appeared on 2014 and prior income tax returns were not included on the 2015 income tax return based on statutory rules regarding aggregate contribution thresholds. The fiscal year 2015 values reported for these voluntary contributions are for amended, late, and /or extension filers that made donations on 2014 and prior income tax returns. HB 16-1297 modified the rules regarding voluntary contribution listings on the individual income tax return, and funds previously dropped were added back to the returns beginning in income tax year 2016 (which are reported in part in fiscal year 2017).

<sup>4</sup> This income tax voluntary contribution fund is new and reflects collections from January 2019 through June 2019.

<sup>5</sup> The total represents the sum of all itemized contributions in this report, in addition to contributions to funds that appeared on prior year forms. Voluntary contribution funds that meet the criteria for inclusion on the most current individual income tax return are the only funds itemized in this report each year.

<sup>6</sup> May not sum to total due to rounding.

NA - Not applicable

## Alternative Minimum Tax

Income Tax Years 2013 to 2017 <sup>1</sup>

Income Tax Type	2013		2014		2015		2016		2017	
	Amount	Filings	Amount	Filings	Amount	Filings	Amount	Filings	Amount	Filings
Individual	\$5,558,007	2,349	\$6,240,769	2,321	\$5,681,836	2,751	\$7,209,260	2,914	\$7,200,528	4,419
Fiduciary	\$388,602	286	\$244,759	292	\$758,569	300	\$718,619	353	\$534,913	327
<b>Total <sup>2</sup></b>	<b>\$5,946,609</b>	<b>2,635</b>	<b>\$6,485,528</b>	<b>2,613</b>	<b>\$6,440,405</b>	<b>3,051</b>	<b>\$7,927,879</b>	<b>3,267</b>	<b>\$7,735,441</b>	<b>4,746</b>

<sup>1</sup> Income tax year is generally defined as a tax year that begins any day in that calendar year.

<sup>2</sup> May not sum to total due to rounding.





# BY THE NUMBERS — TAX

## Property Tax/Rent/Heat Credit Rebates

Fiscal Years 2015 to 2019 <sup>1</sup>

Year	Number of Rebates Issued <sup>2</sup>	Total Rebates Issued	Average Rebate Installment
2019	40,240	\$5,618,048	\$140
2018	41,655	\$5,783,028	\$139
2017	44,630	\$6,034,957	\$135
2016	48,917	\$6,638,897	\$136
2015	45,369	\$5,669,064	\$125

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous Annual Report.

<sup>2</sup> Recipients of the property tax and heat credit rebate may receive more than one rebate installment per year, depending on when they file. Applicants have up to two years to file a claim. Rebates are typically issued in quarterly installments.

## Income Tax Refunds Issued

Fiscal Years 2015 to 2019 <sup>1</sup>

Year	Number of Refunds	Income Tax Refunds	Article X, Section 20 Refunds <sup>2</sup>	Total Refunds <sup>3,4</sup>	Average Refund Per Return
<b>Individual</b>					
2019	2,076,323	\$1,086,945,829	\$5,451	\$1,086,951,280	\$523
2018	1,909,075	\$1,075,685,102	\$25,055	\$1,075,710,157	\$563
2017	1,907,448	\$1,051,186,788	\$5,976,627	\$1,057,163,415	\$559
2016	2,035,872	\$995,675,392	\$55,725,688	\$1,051,401,080	\$522
2015	1,659,143	\$811,700,410	\$0	\$811,700,410	\$489
<b>Corporate</b>					
2019	5,365	\$137,181,610	NA	\$137,181,610	\$25,570
2018	4,309	\$112,410,285	NA	\$112,410,285	\$26,087
2017	4,599	\$112,361,923	NA	\$112,361,923	\$24,432
2016	4,434	\$95,698,078	NA	\$95,698,078	\$21,583
2015	4,179	\$108,218,874	NA	\$108,218,874	\$25,896
<b>Fiduciary</b>					
2019	3,919	\$9,449,971	NA	\$9,449,971	\$2,411
2018	4,008	\$8,507,933	NA	\$8,507,933	\$2,123
2017	3,873	\$9,074,009	NA	\$9,074,009	\$2,387
2016	3,353	\$11,795,703	NA	\$11,795,703	\$3,625
2015	3,060	\$5,251,247	NA	\$5,251,247	\$1,770
<b>Partnership <sup>5</sup></b>					
2019	2,974	\$14,466,300	NA	\$14,466,300	\$4,864
2018	2,938	\$14,862,305	NA	\$14,862,305	\$5,059
2017	2,832	\$12,526,537	NA	\$12,526,537	\$4,423
2016	2,544	\$11,831,668	NA	\$11,831,668	\$4,651
2015	2,187	\$9,356,406	NA	\$9,356,406	\$4,278

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> This column reflects the dollar amount for sales tax refunds administered through individual income tax forms that were processed based on the requirements of Article X, Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR). State revenue is capped through the spending limits established by TABOR. The legislature may determine statutorily how the excess revenue is refunded. This refund was able to be claimed by taxpayers in income tax year 2015.

<sup>3</sup> Refunds include refund intercepts, income tax checkoffs, refunds issued, and refund cancels. The figures do not include property tax/rent/heat credit (PTC) rebates.

<sup>4</sup> May not sum to total due to rounding.

<sup>5</sup> Partnership refunds only represent refunds associated with payments submitted with Partnership and S Corp returns (DR 0106) on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes refunds associated with income tax payments of partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership refunds.

NA - Not applicable



# BY THE NUMBERS — TAX

## Income Tax Cash Flow (millions of dollars)

Fiscal Years 2015 to 2019 <sup>1</sup>

Year	Tax Withheld	Estimated Payments	Cash with Returns	Gross Collections	Article X, Section 20 (TABOR) Refunds <sup>2</sup>	Refunds <sup>3</sup>	Net Collections <sup>4</sup>
<b>Individual</b>							
2019	\$6,546.2	\$1,634.3	\$1,010.7	\$9,191.3	\$0.0	\$1,086.9	\$8,104.4
2018	\$6,061.3	\$1,608.9	\$857.3	\$8,527.6	\$0.0	\$1,075.7	\$7,451.9
2017	\$5,642.8	\$1,414.3	\$745.4	\$7,802.5	\$6.0	\$1,051.2	\$6,757.3
2016	\$5,324.2	\$1,327.5	\$752.3	\$7,404.0	\$55.7	\$995.7	\$6,464.0
2015	\$5,062.9	\$1,283.1	\$731.7	\$7,077.7	\$0.0	\$811.7	\$6,266.0
<b>Corporate</b>							
2019	NA	\$730.1	\$61.9	\$791.9	NA	\$137.2	\$654.7
2018	NA	\$682.2	\$90.4	\$772.5	NA	\$112.4	\$660.1
2017	NA	\$488.7	\$57.0	\$545.6	NA	\$112.4	\$433.3
2016	NA	\$562.9	\$60.8	\$623.7	NA	\$95.7	\$528.0
2015	NA	\$603.5	\$89.5	\$693.0	NA	\$108.2	\$584.7
<b>Fiduciary</b>							
2019	NA	\$53.6	\$23.0	\$76.6	NA	\$9.4	\$67.2
2018	NA	\$46.4	\$20.5	\$67.0	NA	\$8.5	\$58.5
2017	NA	\$32.5	\$17.2	\$49.6	NA	\$9.1	\$40.6
2016	NA	\$35.1	\$19.3	\$54.4	NA	\$11.8	\$42.6
2015	NA	\$48.6	\$17.0	\$65.6	NA	\$5.3	\$60.3
<b>Partnership <sup>5</sup></b>							
2019	NA	\$124.6	\$29.7	\$154.4	NA	\$14.5	\$139.9
2018	NA	\$108.9	\$28.5	\$137.4	NA	\$14.9	\$122.5
2017	NA	\$84.3	\$23.5	\$107.8	NA	\$12.5	\$95.3
2016	NA	\$85.3	\$24.6	\$110.0	NA	\$11.8	\$98.1
2015	NA	\$72.9	\$20.7	\$93.7	NA	\$9.4	\$84.3

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous Annual Report.

<sup>2</sup> This column reflects the dollar amount for sales tax refunds administered through individual income tax forms that were processed based on the requirements of Article X, Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR). State revenue is capped through the spending limits established by TABOR. The legislature may determine statutorily how the excess revenue is refunded. This refund was able to be claimed by taxpayers in income tax year 2015.

<sup>3</sup> Refunds include short-checks and withholdings refunds, intercepts, and check-offs.

<sup>4</sup> May not sum to total due to rounding.

<sup>5</sup> Partnership tax collections only represent payments submitted with Partnership and S Corp returns (DR 0106) on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax payments of partners who submit their payments through other income tax return types (individual, fiduciary, and corporate), and thus is only a partial summary of partnership tax collections.

NA - Not applicable

## Number of Paper and Electronic Sales Tax Returns Filed <sup>1</sup>

Fiscal Years 2015 to 2019 <sup>2</sup>

Return Format	2015	2016	2017	2018	2019 <sup>3</sup>
Paper	676,282	544,144	465,270	369,843	291,814
Electronic	1,656,733	1,897,347	2,139,369	2,487,670	8,394,739
% Electronic	71%	78%	82%	87%	97%

<sup>1</sup> This table only summarizes Colorado Retail Sales Tax Returns (Form DR 0100).

<sup>2</sup> The filing period date is used to determine the fiscal year.

<sup>3</sup> The increase in electronic returns from fiscal year 2018 to fiscal year 2019 is due to destination sourcing tax collection and reporting requirements.



# BY THE NUMBERS — TAX

## State Sales and Use Tax Net Collections (thousands of dollars)

Fiscal Years 2015 to 2019 <sup>1</sup>

Year	Sales Tax	Consumer Use Tax	Retailer Use Tax	Total <sup>2</sup>	Percent Change
2019	\$3,031,974	\$124,947	\$218,136	\$3,375,058	5.1%
2018	\$2,906,717	\$121,158	\$184,034	\$3,211,909	7.8%
2017	\$2,719,778	\$109,037	\$149,567	\$2,978,382	4.9%
2016	\$2,596,355	\$111,227	\$132,591	\$2,840,173	0.8%
2015	\$2,561,913	\$123,175	\$132,685	\$2,817,773	7.8%

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> May not sum to total due to rounding.

## Liquor Excise Taxes

Fiscal Years 2015 to 2019

Excise Tax	2015		2016		2017		2018		2019	
	Tax <sup>1</sup>	Gallons <sup>2</sup>	Tax <sup>1</sup>	Gallons <sup>2</sup>	Tax <sup>1</sup>	Gallons <sup>2</sup>	Tax <sup>1</sup>	Gallons <sup>2</sup>	Tax <sup>1</sup>	Gallons <sup>2</sup>
Malt Liquor (Beer)	\$8,519,851	106,498,139	\$8,877,811	110,972,636	\$9,008,600	112,607,506	\$9,032,417	112,905,207	\$9,568,000	119,600,001
3.2% Beer <sup>3</sup>	\$361,497	4,518,717	\$353,870	4,423,378	\$347,593	4,344,907	\$345,631	4,320,392	\$163,507	2,043,839
Spirituous Liquors <sup>4</sup>	\$27,309,606	98,423,371	\$29,076,417	104,790,931	\$29,958,941	107,971,531	\$31,073,440	111,988,169	\$31,408,970	113,197,415
Hard Cider	\$90,156	1,126,953	\$108,179	1,352,243	\$98,802	1,235,030	\$95,676	1,195,944	\$104,041	1,300,514
Wine <sup>4,5</sup>	\$4,839,156	17,440,238	\$4,972,724	17,921,615	\$5,085,072	18,326,515	\$5,138,856	18,520,352	\$5,107,220	18,406,336
CO grape/produce \$10/ton <sup>6</sup>	\$15,571	NA	\$19,569	NA	\$19,655	NA	\$18,110	NA	\$19,798	NA
Wine Development Fee	\$663,421	NA	\$684,642	NA	\$697,254	NA	\$704,770	NA	\$715,329	NA
Colorado Winery Surcharge <sup>7</sup>	\$45,852	NA	\$48,615	NA	\$50,549	NA	\$53,587	NA	\$58,569	NA
<b>Total</b>	<b>\$41,845,111</b>	<b>228,007,419</b>	<b>\$44,141,828</b>	<b>239,460,803</b>	<b>\$45,266,467</b>	<b>244,485,489</b>	<b>\$46,462,487</b>	<b>248,930,065</b>	<b>\$47,145,435</b>	<b>254,548,106</b>

<sup>1</sup> Liquor Tax is the amount of tax calculated on the taxable gallons as reported by liquor manufacturers and wholesalers on monthly liquor excise tax returns (DR 0442) for the stated filing period. All filing data is preliminary and subject to change.

<sup>2</sup> Gallons are calculated on taxes owed as reported by manufacturers and wholesalers on monthly liquor excise tax returns (DR 0442).

<sup>3</sup> Beginning January 2019, legislation removed the 3.2% limitation on fermented malt beverages so that by definition fermented malt beverage taxing are the same for all types of malt beverages.

<sup>4</sup> Spirituous liquor and wine are taxed on the amount of liters sold. Taxable liters are converted to gallons for this report.

<sup>5</sup> The amount of wine excise tax reported does not include additional surcharges or fees. Surcharges and fees are reported separately.

<sup>6</sup> Beginning 9/1/2019, produce for hard cider is exempt from this tax.

<sup>7</sup> The Colorado Winery Surcharge is a graduated tax rate based on the amount of wine liters manufactured and sold throughout the fiscal year (July 1 through June 30). It is calculated at \$0.05/liter for the first 9,000 liters, \$0.03/liter for the next 36,000 liters, and \$0.01/liter in excess of 45,000 liters manufactured and sold during the fiscal year. The Colorado Winery Surcharge tax rate resets to \$0.05/liter at the beginning of each fiscal year in July.



# BY THE NUMBERS — TAX

## Net Cigarette Tax Collections and Distributions

Fiscal Years 2015 to 2019 <sup>1</sup>

Year	General Fund Net Collections	Health-Related Programs (Amendment 35) Net Collections	Total Net Collections <sup>2</sup>	City/County Distributions
2019	\$33,294,807	\$110,982,688	\$144,277,495	\$10,579,484
2018	\$34,593,195	\$115,310,651	\$149,903,846	\$11,130,719
2017	\$36,666,057	\$122,220,188	\$158,886,245	\$11,631,127
2016	\$37,485,576	\$124,951,918	\$162,437,494	\$11,736,297
2015	\$37,284,089	\$124,280,298	\$161,564,387	\$11,862,271

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> May not sum to total due to rounding.

## Packages of Cigarettes Taxed (millions of packages) <sup>1</sup>

Fiscal Years 2015 to 2019

	2015	2016	2017	2018	2019
Packages	194	195	191	180	173

<sup>1</sup> Some prior year figures were modified to utilize updated information since the previous Annual Report.

## Net Tobacco Products Tax Collections

Fiscal Years 2015 to 2019 <sup>1</sup>

Year	General Fund Gross Collections	Refunds and Short Checks	Health-Related Programs (Amendment 35) Net Collections	Total Net Collections <sup>2</sup>
2019	\$22,444,841	(\$255,700)	\$22,963,495	\$45,152,636
2018	\$21,607,524	\$434	\$22,368,854	\$43,976,813
2017	\$20,335,120	(\$132,953)	\$20,909,983	\$41,112,150
2016	\$19,163,193	(\$16,778)	\$19,625,160	\$38,771,575
2015	\$17,518,636	(\$13,579)	\$17,947,156	\$35,452,213

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

<sup>2</sup> May not sum to total due to rounding.

## Marijuana Sales

Fiscal Years 2015 to 2019

Marijuana Sales	2015	2016	2017	2018	2019
Medical Marijuana <sup>1</sup>	\$380,297,967	\$444,050,728	\$437,447,331	\$371,065,316	\$331,593,893
Retail Marijuana <sup>2</sup>	\$439,872,176	\$700,249,462	\$998,628,410	\$1,157,431,174	\$1,289,422,644
<b>Total <sup>3</sup></b>	<b>\$820,170,143</b>	<b>\$1,144,300,190</b>	<b>\$1,436,075,741</b>	<b>\$1,528,496,490</b>	<b>\$1,621,016,537</b>

<sup>1</sup> This row summarizes medical marijuana sales (gross sales minus wholesale) and sales of accessories/other products that do not contain medical marijuana as reported on the State Retail Sales Tax Return (DR 0100).

<sup>2</sup> This row summarizes retail marijuana sales (gross sales minus wholesale) as reported on the Retail Marijuana Sales Tax Return. The values do not include sales of accessories/other products that do not contain retail marijuana.

<sup>3</sup> May not sum to total due to rounding.



# BY THE NUMBERS — TAX

## Marijuana Taxes and Fees

Fiscal Years 2015 to 2019

<b>Sales Tax Collected</b> (Transfer to Marijuana Tax Cash Fund 2.9% rate)	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018 <sup>1</sup></b>	<b>2019 <sup>1</sup></b>
Medical Marijuana	\$10,409,340	\$12,150,626	\$12,422,012	\$10,605,146	\$9,379,282
Retail Marijuana <sup>1</sup>	\$11,816,410	\$19,410,953	\$28,147,430	\$5,213,270	\$1,040,721
<b>Total <sup>2</sup></b>	<b>\$22,225,749</b>	<b>\$31,561,579</b>	<b>\$40,569,441</b>	<b>\$15,818,416</b>	<b>\$10,420,002</b>
<b>Retail Marijuana Sales Tax Collected</b> (10% rate <sup>3</sup> or 15% rate <sup>4,5</sup> )	<b>2015 <sup>3</sup></b>	<b>2016 <sup>3</sup></b>	<b>2017 <sup>3</sup></b>	<b>2018 <sup>4</sup></b>	<b>2019 <sup>5</sup></b>
Local Government Distribution (15% of total <sup>3</sup> or 10% of total <sup>4,5</sup> )	\$6,272,356	\$10,083,825	\$14,744,561	\$17,235,464	\$19,324,469
Total Retained by the State (85% of total <sup>3</sup> or 90% of total <sup>4,5</sup> )	\$35,543,542	\$57,141,737	\$83,552,899	\$149,968,558	\$173,909,856
Marijuana Tax Cash Fund Transfer <sup>4,5</sup>	\$35,543,542	\$57,141,737	\$83,552,899	\$110,004,599	\$124,954,232
Public School Fund <sup>4,5</sup>	NA	NA	NA	\$30,000,000	\$20,088,462
General Fund <sup>4,5</sup>	NA	NA	NA	\$9,963,959	\$28,867,163
Collections Not Yet Allocated <sup>6</sup>	\$201,900	(\$131,038)	\$127,793	(\$17,191)	\$75,073
<b>Total <sup>2</sup></b>	<b>\$42,017,797</b>	<b>\$67,094,524</b>	<b>\$98,425,253</b>	<b>\$167,186,831</b>	<b>\$193,309,398</b>
<b>Retail Marijuana Excise Tax Collected</b> (15% rate)	<b>2015</b>	<b>2016 <sup>7</sup></b>	<b>2017 <sup>7</sup></b>	<b>2018 <sup>7</sup></b>	<b>2019 <sup>8</sup></b>
Public School Capital Construction Assistance Fund Transfer (BEST) <sup>7,8</sup>	\$23,949,565	\$40,000,000	\$40,000,000	\$40,000,000	\$52,648,440
Public School Fund <sup>7,8</sup>	NA	\$2,450,958	\$31,558,384	\$27,752,967	\$5,849,826
Collections Not Yet Allocated <sup>6</sup>	\$46,211	\$179,881	(\$135,277)	\$207,244	(\$50,917)
<b>Total <sup>2</sup></b>	<b>\$23,995,775</b>	<b>\$42,630,839</b>	<b>\$71,423,107</b>	<b>\$67,960,211</b>	<b>\$58,447,349</b>
<b>Total Taxes <sup>2</sup></b>	<b>\$88,239,322</b>	<b>\$141,286,942</b>	<b>\$210,417,802</b>	<b>\$250,965,457</b>	<b>\$262,176,749</b>
<b>Marijuana Licenses and Application Fees Collected</b> (Transfer to Marijuana Cash Fund)	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Marijuana Fees	\$14,155,854	\$15,414,076	\$13,047,252	\$12,801,351	\$11,874,019
<b>Total Taxes and Fees <sup>2</sup></b>	<b>\$102,395,176</b>	<b>\$156,701,018</b>	<b>\$223,465,054</b>	<b>\$263,766,809</b>	<b>\$274,050,768</b>

<sup>1</sup> Per §39-26-729, C.R.S., retail marijuana, retail marijuana products, and retail marijuana concentrates sold beginning July 1, 2017 are exempt from the 2.9% state sales tax; however, products that do not contain marijuana (i.e., accessories) are still subject to the 2.9% state sales tax.

<sup>2</sup> May not sum to total due to rounding.

<sup>3</sup> For fiscal years 2014-2017, the retail marijuana sales tax on the sale of retail marijuana, retail marijuana products, and retail marijuana concentrates was 10%, the local government distribution was 15%, and the total retained by the state was 85%.

<sup>4</sup> For fiscal year 2018, per §39-28.8-202, C.R.S., the retail marijuana sales tax on the sale of retail marijuana, retail marijuana products, and retail marijuana concentrates increased from 10% to 15%, the local government distribution was reduced to 10% and the marijuana tax cash fund transfer was increased to 90%. Per §39-28.8-203, C.R.S., a portion of the state share of the retail marijuana sales tax received in fiscal year 2018 is divided between the marijuana tax cash fund, the state public school fund and the general fund. The first thirty million dollars shall be transferred to the state public school fund and any amount remaining stays in the general fund. The first month that reflects these changes is August 2017.

<sup>5</sup> Starting in fiscal year 2019, per §39-28.8-203, C.R.S., the state share of the retail marijuana sales tax filed in the fiscal year is divided in the following way: 71.85% to the marijuana tax cash fund, 12.59% to state public school fund, and 15.56% to the general fund.

<sup>6</sup> This indicates those receipts that have posted to the accounting system but have not yet been reconciled to the relevant sales/excise tax return. These receipts may affect the precision of the calculations to transfer or distribute the sales/excise taxes to their proper disposition.

<sup>7</sup> For fiscal years 2014-2018, per §39-28.8-305, C.R.S., the first forty million dollars of retail marijuana excise tax received each fiscal year shall be transferred to the public school capital construction assistance fund for the Building Excellent Schools Today (BEST) program and any amount remaining shall be transferred to the public school fund.

<sup>8</sup> For fiscal year 2019, per §39-28.8-305, C.R.S., the greater of the first forty million dollars or 90% of the retail marijuana excise tax received each fiscal year shall be transferred to the public school capital construction assistance fund for the Building Excellent Schools Today (BEST) program and any amount remaining shall be transferred to the public school fund.

NA - Not applicable



# BY THE NUMBERS — TAX

## Colorado Net Severance Tax Collections

Fiscal Years 2015 to 2019 <sup>1</sup>

Year	Oil and Gas	Other <sup>2</sup>	Total <sup>3</sup>
2019	\$211,944,785	\$5,999,962	\$217,944,747
2018	\$96,108,353	\$6,613,885	\$102,722,238
2017 <sup>4</sup>	(\$14,288,549)	\$7,093,125	(\$7,195,424)
2016	\$79,021,239	\$5,055,024	\$84,076,263
2015	\$284,673,385	\$8,011,937	\$292,685,322

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous Annual Report.

<sup>2</sup> The "other" classification includes severance tax collections for coal, molybdenum, and metallic minerals.

<sup>3</sup> May not sum to total due to rounding.

<sup>4</sup> In fiscal year 2017, refunds exceeded collections. All values are on a cash basis.

## Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2015 to 2019 <sup>1</sup>

State Taxes Sales, Use, and Excise	2015	2016	2017	2018	2019
Alcoholic Beverages	\$42,074,458	\$44,116,397	\$45,671,281	\$46,988,947	\$48,978,353
Aviation Fuel	\$30,833,843	\$16,545,251	\$23,980,040	\$28,731,899	\$33,053,392
Cigarette	\$161,564,387	\$162,437,494	\$158,886,245	\$149,903,846	\$144,277,495
Highway Fuel	\$598,462,449	\$611,270,615	\$629,809,824	\$647,230,168	\$643,828,473
Limited Stakes Gaming & Racing	\$110,251,037	\$116,993,800	\$117,217,775	\$124,714,406	\$125,373,142
Medical Marijuana Sales Tax	\$10,409,340	\$12,150,626	\$12,422,012	\$10,605,146	\$9,379,282
Retail Marijuana Excise Tax	\$23,995,775	\$42,630,839	\$71,423,107	\$67,960,211	\$58,447,349
Retail Marijuana Sales Tax	\$11,816,410	\$19,410,953	\$28,147,430	\$5,213,270	\$1,040,721
Retail Marijuana Special Sales	\$42,017,797	\$67,094,524	\$98,425,253	\$167,190,845	\$193,309,398
Sales	\$2,561,912,717	\$2,596,355,335	\$2,719,778,355	\$2,906,717,432	\$3,031,974,368
Tobacco Products	\$35,452,212	\$38,771,575	\$41,112,150	\$43,976,813	\$45,152,636
Use	\$255,860,091	\$243,817,991	\$258,603,724	\$305,192,045	\$343,083,701
<b>Subtotal <sup>2</sup></b>	<b>\$3,884,650,516</b>	<b>\$3,971,595,400</b>	<b>\$4,205,477,196</b>	<b>\$4,504,425,027</b>	<b>\$4,677,898,309</b>

Income	2015	2016	2017	2018	2019
Individual <sup>3</sup>	\$6,265,989,913	\$6,408,294,486	\$6,751,356,491	\$7,451,886,967	\$8,104,369,927
Corporate	\$584,747,847	\$527,975,093	\$433,281,472	\$660,134,509	\$654,749,329
Fiduciary	\$60,348,290	\$42,604,925	\$40,551,342	\$58,479,509	\$67,161,514
Partnership <sup>4</sup>	\$84,306,033	\$98,134,562	\$95,261,597	\$122,544,196	\$139,910,414
<b>Subtotal <sup>2</sup></b>	<b>\$6,995,392,083</b>	<b>\$7,077,009,065</b>	<b>\$7,320,450,903</b>	<b>\$8,293,045,181</b>	<b>\$8,966,191,184</b>

<sup>1</sup> Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous Annual Report.

<sup>2</sup> May not sum to total due to rounding.

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<sup>13</sup> The Health Service District Taxes began on January 1, 2016. The district expanded on January 1, 2018.





# BY THE NUMBERS — TAX

## Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2015 to 2019 <sup>1</sup>

Severance	2015	2016	2017	2018	2019
Severance <sup>5</sup>	\$292,685,322	\$84,076,263	(\$7,195,424)	\$102,722,238	\$217,944,747
Motor Vehicle Licenses, Permits, and Miscellaneous Receipts	2015	2016	2017	2018	2019
59-Day Harvest Permit <sup>6</sup>	\$32,752	\$25,108	\$34,711	\$20,865	\$0
Bridge Safety Surcharge	\$97,561,043	\$100,854,068	\$103,521,973	\$105,374,858	\$104,811,992
Daily Rental Fees	\$30,515,403	\$31,670,438	\$33,284,226	\$34,781,649	\$36,559,657
Emissions	\$14,037,448	\$13,283,456	\$13,724,675	\$13,142,902	\$13,503,901
IRP Due Other States	\$391,851	(\$13,752)	\$347,870	(\$205,199)	\$282,341
Late Registration Penalty Fees	\$17,991,581	\$18,520,531	\$20,060,848	\$20,760,468	\$21,421,145
License Reinstatement Fees	\$7,239,798	\$6,796,215	\$6,795,062	\$6,915,679	\$7,033,791
Motor Vehicle Dealer/Sales Licenses	\$2,855,525	\$2,848,355	\$3,225,046	\$3,246,872	\$3,638,099
Motor Vehicle Manufacturer Licenses	\$161,425	\$149,407	\$196,838	\$248,469	\$359,906
Motor Vehicle Operator Licenses <sup>7</sup>	\$26,129,557	\$30,360,101	\$35,393,975	\$38,298,452	\$34,964,586
Motor Vehicle Penalty Assessments	\$13,269,095	\$13,547,038	\$13,235,641	\$12,696,537	\$13,565,492
Motorist Insurance Identification Database	\$535,483	\$552,042	\$572,665	\$581,637	\$517,513
Other Motor Vehicle Receipts <sup>8</sup>	\$2,353	\$200	\$0	\$16,149	\$464,221
Passenger Mile Tax	\$381,648	\$394,388	\$375,137	\$344,968	\$341,097
Road Safety Surcharge	\$123,115,539	\$127,248,706	\$130,589,785	\$132,907,644	\$132,176,079
Ticket Related Receipts	\$319,549	\$304,649	\$274,446	\$257,597	\$262,872
Titles	\$6,072,064	\$6,345,425	\$6,667,707	\$6,775,832	\$6,780,076
Tow Bills	\$97,075	\$98,676	\$144,881	\$149,544	\$77,915
Vehicle Registrations	\$237,469,696	\$244,104,159	\$251,143,285	\$262,575,896	\$260,418,718
<b>Subtotal <sup>2</sup></b>	<b>\$578,178,884</b>	<b>\$597,089,210</b>	<b>\$619,588,771</b>	<b>\$638,890,819</b>	<b>\$637,179,401</b>

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# BY THE NUMBERS — TAX

## Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2015 to 2019 <sup>1</sup>

Regulatory and Business	2015	2016	2017	2018	2019
Cigarette Licenses	\$660	\$700	\$680	\$645	\$663
Limited Stakes Gaming & Racing Licenses and Fees	\$2,118,017	\$2,757,575	\$2,886,172	\$2,421,581	\$2,450,702
Liquid Petroleum Inspection Fee	\$226,857	\$231,604	\$289,920	\$279,183	\$287,654
Liquor Licenses	\$3,621,105	\$3,898,106	\$4,362,714	\$5,488,414	\$4,648,374
Liquor Licenses/85% City and County	\$3,254,054	\$3,468,678	\$3,476,971	\$3,613,863	\$3,611,839
Marijuana Fees	\$14,155,854	\$15,414,076	\$13,047,252	\$12,801,351	\$11,874,019
Other PUC Hazardous Fees	\$37,364	\$1,631,446	\$1,596,942	\$1,288,607	\$1,201,740
PUC Utility Supervision Fees	\$11,411,573	\$11,647,572	\$11,647,668	\$12,453,611	\$14,633,255
Recycled Tire Fees <sup>9</sup>	\$495,764	\$4,500	(\$301)	\$0	\$0
Restaurant Licenses/Fees <sup>9</sup>	\$0	\$0	\$321	\$0	\$0
Sales Tax Licenses	\$327,221	\$2,316,788	\$324,779	\$2,455,151	\$441,632
Special Fuel Licenses and Permits	\$197,370	\$264,226	\$93,953	\$252,828	\$627,696
Tobacco Products Licenses/Fines	\$19,826	\$9,131	\$22,690	\$27,944	\$40,605
Underground Storage Tank Surcharge	\$38,652,439	\$39,221,093	\$39,175,957	\$38,534,889	\$36,152,180
<b>Subtotal <sup>2</sup></b>	<b>\$74,518,102</b>	<b>\$80,865,494</b>	<b>\$76,925,719</b>	<b>\$79,618,067</b>	<b>\$75,970,357</b>
Other Receipts	2015	2016	2017	2018	2019
Collection Action Related	\$4,888,478	\$5,192,997	\$5,285,206	\$5,083,389	\$5,817,493
Collections Not Yet Allocated <sup>10</sup>	(\$4,571,505)	\$17,904,362	(\$11,118,120)	(\$284,724)	\$21,435,063
DNA Cold Case Surcharge	\$238,338	\$241,509	\$238,704	\$232,051	\$244,096
Miscellaneous Receipts <sup>11</sup>	\$338,161	\$123,903	\$91,909	\$137,232	\$242,324
Organ & Tissue Donor Awareness	\$471,589	\$412,568	\$458,161	\$504,583	\$449,454
Property Tax/Rent/Heat Credit Rebates	(\$5,669,064)	(\$6,638,897)	(\$6,034,957)	(\$5,783,028)	(\$5,618,048)
Traumatic Brain Injury Fee Surcharge	\$782,017	\$804,599	\$749,858	\$722,691	\$794,042
<b>Subtotal <sup>2</sup></b>	<b>(\$3,521,986)</b>	<b>\$18,041,041</b>	<b>(\$10,329,239)</b>	<b>\$612,195</b>	<b>\$23,364,423</b>
<b>State Gross Receipts Realized <sup>2</sup></b>	<b>\$11,821,902,921</b>	<b>\$11,828,676,474</b>	<b>\$12,204,917,926</b>	<b>\$13,619,313,527</b>	<b>\$14,598,548,422</b>

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# BY THE NUMBERS — TAX

## Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2015 to 2019 <sup>1</sup>

Local Taxes <sup>12</sup>	2015	2016	2017	2018	2019
City Sales Taxes	\$161,869,666	\$174,161,693	\$194,940,336	\$216,345,675	\$236,705,767
County Lodging Taxes	\$3,742,785	\$4,156,204	\$4,573,914	\$5,205,372	\$5,774,980
County Sales Taxes	\$520,049,158	\$550,818,012	\$582,733,248	\$623,120,733	\$668,438,206
County Transit Sales Taxes	\$21,495,137	\$22,776,661	\$23,818,309	\$25,545,836	\$27,612,485
E911 and TRS Surcharges	\$3,028,683	\$2,858,201	\$3,030,475	\$2,793,160	\$2,552,247
Football Stadium District Taxes <sup>9</sup>	\$271,525	\$132,172	(\$242,716)	\$152,522	\$92,118
Health Service District Tax <sup>13</sup>	\$0	\$485,273	\$1,294,136	\$1,904,402	\$2,880,120
Local Improvement District Taxes	\$5,449,061	\$5,644,727	\$5,969,838	\$6,424,902	\$6,458,747
Local Marketing District	\$8,383,891	\$8,948,983	\$9,668,750	\$9,982,991	\$11,041,905
Metropolitan Transportation District	\$1,388,298	\$3,006,358	\$5,610,292	\$6,350,227	\$7,169,640
Motor Vehicle Specific Ownership--Classes A & F	\$23,354,822	\$24,413,567	\$22,295,138	\$20,847,448	\$26,177,401
Multi-Jurisdictional Housing Authority	\$1,342,198	\$1,465,450	\$4,919,566	\$9,767,239	\$10,666,891
Public Safety Improvement Authority	\$4,065,947	\$4,348,501	\$4,543,043	\$7,989,282	\$13,777,658
RTD Sales and Use	\$528,688,897	\$545,823,690	\$578,024,152	\$612,493,602	\$642,172,978
Rural Transportation Authority	\$96,564,678	\$103,727,830	\$113,370,389	\$116,596,404	\$124,237,091
SCFD Sales and Use	\$53,511,434	\$55,198,470	\$57,887,099	\$61,160,621	\$64,170,563
Short-term Rental Taxes <sup>9</sup>	\$0	\$0	\$0	\$408	\$0
<b>Local Gross Receipts Realized <sup>2</sup></b>	<b>\$1,433,206,180</b>	<b>\$1,507,965,792</b>	<b>\$1,612,435,969</b>	<b>\$1,726,680,823</b>	<b>\$1,849,928,798</b>
<b>Total State and Local Gross Receipts Realized <sup>2</sup></b>	<b>\$13,255,109,101</b>	<b>\$13,336,642,266</b>	<b>\$13,817,353,894</b>	<b>\$15,345,994,350</b>	<b>\$16,448,477,220</b>

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# BY THE NUMBERS — TAX

## Total Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2015 to 2019 <sup>1</sup>

	2015	2016	2017	2018	2019	Percent of 2019 State Gross Receipts Realized	2018 to 2019 Year-to-Year Percent Change
Sales, Use, and Excise	\$3,884,650,516	\$3,971,595,400	\$4,205,477,196	\$4,504,425,027	\$4,677,898,309	32.0%	3.9%
Income	\$6,995,392,083	\$7,077,009,065	\$7,320,450,903	\$8,293,045,181	\$8,966,191,184	61.4%	8.1%
Severance <sup>2</sup>	\$292,685,322	\$84,076,263	(\$7,195,424)	\$102,722,238	\$217,944,747	1.5%	112.2%
Motor Vehicle Licenses, Permits, and Miscellaneous Receipts	\$578,178,884	\$597,089,210	\$619,588,771	\$638,890,819	\$637,179,401	4.4%	-0.3%
Regulatory and Business	\$74,518,102	\$80,865,494	\$76,925,719	\$79,618,067	\$75,970,357	0.5%	-4.6%
Other Receipts <sup>3</sup>	(\$3,521,986)	\$18,041,041	(\$10,329,239)	\$612,195	\$23,364,423	0.2%	3716.5%
<b>State Gross Receipts Realized <sup>4</sup></b>	<b>\$11,821,902,921</b>	<b>\$11,828,676,474</b>	<b>\$12,204,917,926</b>	<b>\$13,619,313,527</b>	<b>\$14,598,548,422</b>	<b>100.0%</b>	<b>7.2%</b>
<b>Local Gross Receipts Realized <sup>4</sup></b>	<b>\$1,433,206,180</b>	<b>\$1,507,965,792</b>	<b>\$1,612,435,969</b>	<b>\$1,726,680,823</b>	<b>\$1,849,928,798</b>	<b>11.2%</b>	<b>7.1%</b>
<b>Total State and Local Gross Receipts Realized <sup>4</sup></b>	<b>\$13,255,109,101</b>	<b>\$13,336,642,266</b>	<b>\$13,817,353,894</b>	<b>\$15,345,994,350</b>	<b>\$16,448,477,220</b>	<b>100.0%</b>	<b>7.2%</b>

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<sup>4</sup> May not sum to total due to rounding.

## Cost of Administration

Fiscal Years 2015 to 2019 <sup>1</sup>

Year	Gross Receipts Realized <sup>2</sup>	Administration <sup>3</sup>	Cost as % of Receipts
2019	\$16,448,477,220	\$199,410,334	1.21%
2018	\$15,345,995,166	\$199,181,831	1.30%
2017	\$13,817,353,894	\$186,269,373	1.35%
2016	\$13,336,642,266	\$168,446,681	1.26%
2015	\$13,255,109,101	\$153,080,237	1.15%

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<sup>2</sup> Beginning with the 2016 Annual Report, the data reported shows gross receipts realized (net collections) instead of gross collections. Gross receipts realized are also reported in the "Gross Receipts Realized (Net Collections) by Source" table. The gross receipts realized reported in this table are the total of state and local receipts.

<sup>3</sup> Administration costs include all DOR personal services and operating costs with the exception of Lottery funds.



## 2019 LEGISLATIVE DIGEST

Following is a high-level list of new laws enacted during the first regular legislative session of the 72nd Colorado General Assembly that pertain to the Colorado Department of Revenue (CDOR). The effective dates are listed after each summary. Please visit the General Assembly website for more information on these acts: <http://leg.colorado.gov/>.

### CDOR Bills:

Bills listed here are administrative or have a significant impact to more than one division.

#### **HB19-1011: Scope of Manufactured Homes Sales Tax Exemption**

(Division of Motor Vehicles & Taxation Division)

The act clarifies the scope of the sales tax exemption by amending the exemption statute to exempt “manufactured homes” instead of “factory-built housing”, which clarifies that the sales tax exemption applies to homes designed to be installed on either temporary or permanent foundations.

**Safety: Effective 5/29/19**

#### **HB19-1033: Local Governments May Regulate Nicotine Products**

(Taxation Division & Enforcement Division)

The act authorizes local governments to impose regulations on cigarettes, tobacco products, or nicotine products that are more stringent than statewide regulations, including prohibiting sales to a person under 21 years of age. Also, previously the State apportioned an amount equal to 27% of state cigarette tax revenues to cities, towns, and counties in proportion to the amount of state sales tax revenues collected within their boundaries as long as they did not impose their own fees, licenses, or taxes on cigarette sales. The act removes the prohibition against imposing fees or requiring licenses in order to receive their apportioned state cigarette tax revenues.

**Safety: Effective 7/1/19**

#### **HB19-1047: Metropolitan District Fire Protection Sales Tax**

(Taxation Division & Division of Motor Vehicles)

A metropolitan district is authorized to levy a property tax to provide services and a sales tax for safety protection, street improvement, and transportation purposes. The act expands the districts to also allow a sales tax to provide fire protection.

**Petition: Effective 8/2/19**

**Conditional Implementation**

#### **HB19-1052: Early Childhood Development Special District**

(Taxation Division & Division of Motor Vehicles)

The act authorizes the creation of early childhood development service districts to provide services for children from birth through 8 years of age. These districts are authorized to seek voter approval to levy property taxes and sales and use taxes.

**Petition: Effective 8/2/19**

**Conditional Implementation**

#### **HB19-1055: Public School Capital Construction Financial Assistance**

The act concerns the provision of state financial assistance for public school capital construction. As it relates to CDOR, it increases the amount of retail marijuana excise tax revenue that is credited to the public school capital construction assistance fund.

**Safety: Effective 5/21/19**

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## 2019 LEGISLATIVE DIGEST

### HB19-1085: Grants for Property Tax Rent and Heat

(Taxation Division & Executive Director's Office)

A low-income senior or individual with a disability is currently eligible for two types of annual state assistance grants, for property tax/rent and for heat/fuel expenses. The act expands the grants by repealing the requirement that rent must be paid to a landlord that pays property tax, increases the maximum amounts for both grants, and adjusts them for inflation in the future.

**Petition: Effective 8/2/19**

### HB19-1166: Name-Based Criminal History Record Checks

Certain persons subject to a fingerprint-based criminal history record check must submit to a name-based criminal history record check when the fingerprint-based check reveals a record of arrest but does not show a disposition in the case.

**Safety: Effective 4/18/19 except, Sections 57 and 60 do not take effect; Sections 68-77 take effect 10/1/19**

### HB19-1183: Automated External Defibrillators in Public Places

The act encourages any person that owns, operates, or manages a public place or public school to accept any gift, grant, or donation of an automated external defibrillator that meets federal standards. All costs associated to the operating and training of the machines are the responsibility of the gift, grant, or donation party.

**Petition: Effective 8/2/19**

**Conditional Implementation**

### HB19-1184: Demographic Notes for Certain Legislative Bills

Beginning with the 2020 legislative session, Legislative Council Staff is required to prepare demographic notes on legislative bills. State agencies, such as CDOR, may be called upon to provide demographic information.

**Petition: Effective 8/2/19**

**Conditional Impact**

### HB19-1257: Voter Approval to Retain Revenue for Education & Transportation

(Taxation Division & Executive Director's Office)

Contingent on voters' approval at the statewide election held on November 5, 2019, the act authorizes the State to annually retain and spend all state revenues in excess of the constitutional limitation on state fiscal year spending that it would otherwise be required to refund.

**Dependent upon 2019 General Election**

### HB19-1258: Allocate Voter-Approved Revenue for Education & Transportation

If HB19-1257 is adopted by the electors of Colorado, the act annually requires 1/3 of the excess revenue to be allocated to each for public school, higher education, and transportation.

**Dependent upon 2019 General Election**

### HB19-1319: Incentives Developers Facilitate Affordable Housing

Not later than October 15, 2019, and every year thereafter, the act requires each state agency and state institution of higher education to submit to the Capital Development Committee a list of all non-developed real property owned by or under the control of the agency or institution. This committee is required to include this information in an annual report.

**Petition: Effective 9/1/19**

**For Property Tax Years 2019 ongoing**

### SB19-006: Electronic Sales and Use Tax Simplification System

(Taxation Division & Executive Director's Office)

The act requires the Office of Information Technology (OIT) and CDOR to conduct a sourcing method in accordance with the applicable provisions of the procurement code, and any applicable rules, for the development of an electronic sales and use tax simplification system for the State, state-collected local governments, and home-rule local governments that currently have their own tax collection and administration systems. The act states that it is the General





## 2019 LEGISLATIVE DIGEST

Assembly's intent that all local taxing jurisdictions with home-rule charters voluntarily use the system within 3 years. The act also appropriates funds to OIT to purchase a geographic information system to maintain the boundaries of sales tax jurisdictions and calculate sales tax rates applicable at addresses within the State.

**Safety: Effective 4/12/19**

**Various Implementation Dates**

### **SB19-011: Fermented Malt Beverage and Malt Liquor License**

(Enforcement Division & Taxation Division)

The act removes the dual licensing requirement for manufacturers, wholesalers, and importers under the "Colorado Beer Code" and the "Colorado Liquor Code".

**Safety: Effective 1/31/19**

### **SB19-035: DOR Department of Revenue Enforcement Measures Collection of Tax Owed**

(Taxation Division & Division of Motor Vehicles)

The act modernizes tax collection procedures, aligns with Internal Revenue Service (IRS) practices, and clarifies tolling periods for tax collection. Additionally, the bill harmonizes conflicting statutes and enhances protections for taxpayers, financial institutions, and employers.

**Petition: Effective 8/2/19**

### **SB19-123: Supplemental Appropriation Department of Revenue**

The 2018 general appropriation act is amended to balance and make adjustments to the total amount appropriated for CDOR. The cash funds portion of the appropriation is increased.

**Safety: Effective 2/28/19**

### **SB19-142: Hard Cider Exemption Wine Industry Development Act**

(Enforcement Division & Taxation Division)

The act removes hard cider from the definition of "wine" for purposes of the "Colorado Wine Industry Development Act"; and exempts produce used in the production of hard cider from the excise tax deposited in the Colorado Wine Industry Development Fund.

**Petition: Effective 9/1/19**

### **SB19-207: Fiscal Year 2019-20 Long Bill**

The act represents the "state budget" for the fiscal year beginning July 1, 2019. For CDOR, changes included removing reporting requirements and the cap on certain driver's licenses/documents, GenTax, Lottery back office, sales/use tax support, appropriations for DMV documents & leased space, and Marijuana Enforcement Division (MED) operations.

**Safety: Effective 7/1/19**

### **SB19-213: Marijuana Cash Fund Transfer**

The act requires two transfers from the marijuana cash fund to the marijuana tax cash fund.

**Safety: Section 1 Effective 7/1/19;**

**Section 2 Effective 1/1/20**

### **SB19-227: Harm Reduction Substance Use Disorders**

The act makes changes intended to reduce the harm caused by substance use disorders. In particular, the act authorizes a public person or entity, such as a state agency, that makes an automated defibrillator available to the public to also make an opiate antagonist available to the public.

**Safety: Effective 5/23/19**

**Sections 14 and 15 Effective 10/1/19**

### **SB19-248: State Tax System Working Group**

(Executive Director's Office & Taxation Division)

The director of research of the Legislative Council Staff, in coordination with the other nonpartisan legislative staff agencies, CDOR, the Department of Personnel & Administration, and OIT, are required to convene a state tax system working group to meet during the 2019 Interim to conduct an analysis of the state tax system. The working group is required to submit a report of its findings and recommendations in connection with the state tax system to the Joint Technology Committee, the Joint Budget Committee, and the Finance Committees.

**Safety: Effective 5/23/19**



## 2019 LEGISLATIVE DIGEST

### **SB19-256: Electronic Documents Motor Vehicle Appropriation**

(Division of Motor Vehicles & Executive Director's Office)  
The act appropriates \$1,187,502 out of gifts, grants, and donations to CDOR for the 2019-20 and 2020-21 state fiscal years in order to implement HB18-1299: Electronic Filing Title Registration Motor Vehicle.

***Safety: Effective 5/28/19***

### **Division of Motor Vehicles (DMV):**

#### **HB19-1023: Foster Children Driving Licenses**

The act makes changes to the requirements of minors who are at least 16 years of age who are in foster care, including purchasing auto insurance on their own, exemptions from signature of a legal guardian, and changes for who may supervise the experience needed to qualify for a driver's license.

***Petition: Effective 8/2/19***

#### **HB19-1039: Identity Documents for Transgender Persons**

The act makes changes to the current procedure to obtain a new birth certificate from the State Registrar to reflect a change in gender designation. As it pertains to CDOR, the act creates new requirements for the issuance of a new driver's license or identity document.

***Safety: Effective 1/1/20***

#### **HB19-1138: Vehicle Transfer Registration Fee Credit**

The act requires the State to give prorated credit for registration fees and surcharges on a vehicle that is sold before the vehicle's registration year ends. The credit is applied to vehicles subsequently registered.

***Petition: Effective 1/1/20***

#### **HB19-1147: Revise Traumatic Brain Injury Program**

The act makes revisions to the Colorado Traumatic Brain Injury Program and the program board. As it pertains to CDOR, the act removes the fee collected by municipalities

for speeding traffic offenses and increasing fees currently collected for other offenses for the benefit of the program.

***Petition: Effective 8/2/19***

#### **HB19-1178: Name Simplification of Western State Colorado University**

The act simplifies the name of Western State Colorado University to Western Colorado University. As it pertains to CDOR, the University's specialty license plate will be revised to reflect the name change.

***Safety: Effective 7/1/19***

#### **HB19-1188: Greenhouse Gas Pollution Impact in Fiscal Notes**

Beginning with the 2020 legislative session, Legislative Council Staff is required to prepare greenhouse gas emissions reports on legislative bills. State agencies, such as CDOR, may be called upon to provide information.

***Safety: Effective 5/29/19***

***Conditional Impact***

#### **HB19-1255: Mesa Verde National Park License Plate**

The act creates the Mesa Verde National Park license plate. To be issued the plate, an applicant must pay two one-time \$25 fees and make a donation to a nonprofit organization selected by a competitive procurement process.

***Petition: Effective 8/2/19***

#### **HB19-1265: Right-of-Way for Snowplows in Echelon Formation**

The act states that a person commits a class A traffic offense if the person passes a snowplow that is operated by a state, county, or local government, displaying its lights, and performing its service function in echelon formation with one or more other such snowplows. "Echelon formation" means a formation in which snowplows are arranged diagonally, with each unit stationed behind and to the right, or behind and to the left, of the unit ahead. As



## 2019 LEGISLATIVE DIGEST

it pertains to CDOR, programming is needed for penalty assessments and convictions.

**Petition: Effective 8/2/19**

### HB19-1278: Modifications to Uniform Election Code

The act makes changes to the “Uniform Election Code of 1992”. As it pertains to CDOR, minor programming is needed to conform voter registration processes in DMV.

**Petition: Effective 8/2/19**

### HB19-1298: Electric Motor Vehicle Charging Station Parking

The act authorizes plug-in electric motor vehicle charging stations to prohibit parking in the space if the vehicle is not an electric vehicle or maintaining in the space if not charging. As it pertains to CDOR, programming is needed for penalty assessments and convictions.

**Petition: Effective 8/2/19**

### HB19-1300: Vehicle Identification Number Inspection Fee

The act raises the fee for performing a certified vehicle identification number inspection from \$20 to \$50 and provides for the fee to be adjusted annually to account for inflation.

**Petition: Effective 8/2/19**

### SB19-018: Commercial Motor Vehicle Driver Age

The act authorizes CDOR to adopt rules authorizing a person who is at least 18 years of age but under 21 years of age to be licensed to drive a commercial vehicle in interstate commerce if federal law is changed to permit that age range.

**Petition: Effective 8/2/19**

**Conditional Implementation**

### SB19-054: Military Vehicle Motor Vehicle Regulation

The act defines surplus military vehicles as off-highway vehicles for the purposes of titling these vehicles and of using these vehicles on and off road.

**Safety: Effective 7/1/19**

### SB19-139: More Colorado Road and Community Safety Act Offices

The act requires CDOR to issue identification documents, such as driver's licenses, at 10 or more offices.

**Safety: Effective 5/28/19**

**All 10 offices to be opened by 7/1/20**

### SB19-167: Honor Colorado Professional Fire Fighters

The act creates a Colorado professional fire fighters license plate. To be issued the plate, a qualified applicant must pay two one-time \$25 fees and make a donation to a nonprofit organization selected by a competitive procurement process.

**Petition: Effective 8/2/19**

### SB19-168: Rule Review Bill

The act extends all state agency rules that were adopted or amended on or after November 1, 2017, and before November 1, 2018, with the exception of the rules specifically listed in the act.

**Safety: Effective 5/13/19**

**\*Of note for CDOR, one DMV rule regarding operator or towing law enforcement agency's registration and access to the Department website was not extended.**

### SB19-175: Serious Bodily Injury Vulnerable Road User Penalties

The act makes it a class 1 traffic misdemeanor, subject to a restitution order, and 12 points on a driver's license, when careless driving of a motor vehicle is the proximate cause of serious bodily injury to a vulnerable road user, defined as a pedestrian, a bicycle, farm equipment, a scooter, and etc...

**Safety: Effective 5/29/19**

### SB19-205: Honor Service of Women Veterans

The act creates a license plate to honor women veterans of the United States armed forces.

**Petition: Effective 8/2/19**



## 2019 LEGISLATIVE DIGEST

### SB19-235: Automatic Voter Registration

The act concerns the transfer of electronic records by voter registration agencies in order to register voters. CDOR is currently a voter registration agency through DMV when citizens opt into registration. Beginning July 1, 2020, CDOR is required to transfer to the Secretary of State Office the electronic record of each unregistered elector or person eligible to preregister who applies for the issuance, renewal, or correction of a Colorado driver's license or identification card and who provides documentation of citizenship.

**Petition: Effective 8/2/19; Sections 1, 6, and 7 Effective 7/1/20**

### SB19-239: Address Impacts of Transportation Changes

The act requires the Colorado Department of Transportation to convene and engage in robust consultation with a stakeholder group comprised of representatives of specified industries, workers, governmental entities, planning organizations, and interest groups that will potentially be affected by the adoption of new and emerging transportation technologies and business models; CDOR is a member of the stakeholder group.

**Safety: Effective 5/31/19**

## Enforcement Division:

### HB19-1090: Publicly Licensed Marijuana Companies

The act repeals the provision that prohibits publicly traded corporations from holding a marijuana license. The act creates new ownership concepts of controlling beneficial owners, indirect financial interest holders, and passive beneficial owners. The act repeals the concept of direct beneficial owner and the associated requirements. The act gives CDOR rulemaking authority related to the parameters of, qualifications of, disclosure of, requirements for, and suitability for the new ownership concepts.

**Safety: Effective 5/29/19**

**Applies to Applications on or after 11/1/19**

### HB19-1119: Peace Officer Internal Investigation Open Records

The act makes a completed internal investigation file of a peace officer that involves a member of the public subject to an open records request.

**Safety: Effective 4/12/19  
Conditional Implementation**

### HB19-1230: Marijuana Hospitality Establishments

Subject to approval by both the state and local licensing authorities, the act authorizes marijuana hospitality spaces in which retail marijuana (RMJ) and medical marijuana (MMJ) may be consumed on site and RMJ hospitality and sales establishments in which RMJ products may be sold and consumed on site. Subject to local approval, the act authorizes a retail food establishment to apply for a marijuana hospitality establishment license for a specified portion of the retail food establishment but prohibits an entity from having both a marijuana hospitality establishment license and a liquor license for the same premises. The act establishes requirements and prohibitions for the new hospitality spaces and requires CDOR to promulgate rules. The act makes smoking marijuana in the hospitality spaces an exception to the "Colorado Clean Indoor Air Act".

**Petition: Effective 8/2/19; Sections 12-24 Effective 1/1/20**

### HB19-1234: Regulated Marijuana Delivery

The act creates MMJ and RMJ delivery permits. Deliveries are limited to one per day, limited to private residences, and may not be made to college campuses.

**Petition: Effective 8/2/19  
MMJ Applications Begin 1/2/20  
RMJ Applications Begin 1/2/21**

### HB19-1244: Expand Peace Officer Mental Health Support Program

The act expands the types of law enforcement agencies, including CDOR, that are eligible to apply for a grant from the peace officers mental health support grant program.

**Petition: Effective 8/2/19  
Conditional Implementation**



## 2019 LEGISLATIVE DIGEST

### **HB19-1286: Motor Vehicle Wholesaler Authorized Individuals**

The act limits to two the number of individuals who may act as a wholesaler under a single wholesale license.

**Petition: Effective 8/2/19**

### **HB19-1327: Authorize and Tax Sports Betting Refer Under Taxpayers' Bill Of Rights**

In 2018, the United States Supreme Court held in *Murphy v. National Collegiate Athletic Association*, 138 S. Ct. 1461, that a federal law prohibiting states from authorizing sports betting violated the tenth amendment of the United States constitution. States may now authorize sports betting. If approved by the electors of Colorado in the 2019 general election, the act decriminalizes sports betting in Colorado, effective May 1, 2020, approves the collection of a 10% tax on the net proceeds of sports betting, and approves a limited number of licenses including "master licenses" for entities currently licensed to conduct limited gaming (i.e., the owners of casinos in Central City, Black Hawk, and Cripple Creek). Sports betting will be regulated by CDOR and subject to supervision by the existing Limited Gaming Control Commission.

**Dependent upon 2019 General Election**

### **SB19-028: Allow On and Off Premises Beer Licenses Rural Areas**

Recent legislation (SB18-243: Retail Sales Alcohol Beverages) terminated the licensing of retailers to sell fermented malt beverages (formerly known as "3.2 beer" but now including all beer) for consumption on and off a licensed premises as of June 4, 2018, requiring the holder of such a license to combine its renewal application with an application to convert the license into either a license to sell for consumption on the licensed premises or a license to sell for consumption off the licensed premises. The act lifts the requirement to convert an existing license and reinstates the availability of new licenses to sell beer for consumption both on and off the licensed premises, in specified areas with low populations.

**Safety: Effective 2/20/19**

### **SB19-141: Entertainment Districts Counties Optional Premises**

The act allows an entertainment district to be formed in an area located within a city and county or within an unincorporated area of a county and adds optional premises licensees to the list of licensed premises permitted to attach to an entertainment district.

**Petition: Effective 8/2/19**

### **SB19-200: Alcohol Beverage Consumption National Western Center**

The act authorizes the City and County of Denver to promulgate an ordinance authorizing a person to remove an alcohol beverage from the licensed premises of a vendor within the National Western Center so long as the person does not leave the National Western Center.

**Petition: Effective 8/2/19**

### **SB19-218: Sunset Medical Marijuana Program**

The act extends the MMJ program until September 1, 2028, with a sunset review prior to 2028. The act implements recommendations from the 2018 sunset review.

**Petition: Effective 8/2/19**

### **SB19-224: Sunset Regulated Marijuana**

The act extends the Medical and Retail Marijuana Codes (Codes) until September 1, 2028, with a sunset review prior to 2028, and integrates the two Codes to create a single code. The act made changes to the Codes for industrial hemp products, sales limitations for MMJ products, expands the applicability of the Colorado Food and Drug Act to MMJ to align with RMJ, amends license renewal requirements, and provides CDOR with injunctive relief and subpoena authority on non-licenses. The act clarifies and harmonizes various sections on confidentiality requirements, public inspections, "Unlawful Acts", criminal history prohibitions, ownership and investment terminology. The act includes a variety of other sections not included in the sunset report.

**Petition: Effective 8/2/19; Sections 5-31 Effective 1/1/20; Parts of Section 5 Effective 7/1/20**





## 2019 LEGISLATIVE DIGEST

### **SB19-249: License Business Selling Its Used Motor Vehicles**

The act creates a business disposal license for a business to sell its used vehicles if the vehicle sales do not exceed 20% of the business's gross revenue. The license does not allow for the sale of passenger vehicles, unless the vehicles are designed primarily for transporting more than ten individuals or are trucks with an enclosed cab and an open cargo area. The act also authorizes the Motor Vehicle Dealer Board to deny, suspend, or revoke a business disposal license.

**Petition: Effective 8/2/19**

### **Lottery Division:**

#### **HB19-1128: Lottery Intercepts**

The act allows lottery winnings to be intercepted for the payment of outstanding court fines, fees, costs, or surcharges.

**Petition: Effective 8/2/19**

### **Taxation Division:**

#### **HB19-1005: Income Tax Credit for Early Childhood Educators**

The act provides a refundable income tax credit to an eligible early childhood educator with a federal adjusted gross income less than or equal to \$75,000 for an individual filing a single return, or less than or equal to \$85,000 for an individual filing a joint return, who, for at least 6 months of the taxable year for which the credit is claimed, holds an early childhood professional credential and is either the licensee of an eligible program or employed by an eligible program.

**Passed & Signed by the Governor, however the bill language prevents enactment.**

#### **HB19-1013: Child Care Expenses Tax Credit Low-Income Families**

The act extends the child care expenses tax credit from tax year 2020 to tax year 2028.

**Petition: Effective 8/2/19**

**For Tax Years Through 2028**

### **HB19-1088: Modify Income Tax Credit Health Care Preceptors**

The act modifies the existing income tax credit for health care preceptors working in health care professional shortage areas and extends the sunset date to tax year 2022.

**Petition: Effective 8/2/19**

**For Tax Years Through 2022**

### **HB19-1135: Clarify Income Tax Credit for Retrofitting a Home**

The act clarifies that the income tax credit for retrofitting a residence for increased visibility is available for changes made to a residence that benefit a qualified individual's dependent.

**Petition: Effective 8/2/19**

**For Tax Years Through 2023**

### **HB19-1245: Affordable Housing Funding from Vendor Fee Changes**

Beginning January 1, 2020, the act increases the vendor fee, which is an amount that a retailer is permitted to retain for its expenses incurred in collecting and remitting the state sales tax, from 3.33% to 4%, subject to a \$1,000 cap per filing period. This limit applies regardless of the number of the retailer's locations. The State is annually required to credit an amount equal to the increase in sales taxes attributable to the vendor fee changes, minus a specified amount, to the Housing Development Grant Fund, which the Department of Local Affairs uses to make grants and loans to improve, preserve, or expand the supply of affordable housing in the state.

**Petition: Effective 8/2/19**

**Section 5 is NOT Effective b/c HB19-1240 passed**

**Section 6 is Effective at the same time as HB19-1240**

### **HB19-1159: Modify Innovative Motor Vehicle Income Tax Credit**

The act modifies the amounts of and extends the number of available years of the existing income tax credits for the purchase or lease of an electric motor vehicle,

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## 2019 LEGISLATIVE DIGEST

a plug-in hybrid electric motor vehicle, and an original equipment manufacturer electric truck and plug-in hybrid electric truck.

**Petition: Effective 8/2/19**

**For Tax Years Through 2025**

### **HB19-1162: Expand Farm Equipment Sales and Use Tax Exemption**

The act expands the current law exempting cow identification systems and transponders used by a dairy farm from the state sales and use tax to also exempt any equipment or systems used by a farm operation to identify or track food animals.

**Petition: Effective 8/2/19**

### **HB19-1228: Increase Tax Credit Allocation Affordable Housing**

The act increases the annual aggregate cap from \$5 to \$10 million for the affordable housing tax credit for tax years 2020 through tax year 2024.

**Petition: Effective 9/1/19**

**For Tax Years 2020 through 2024**

### **HB19-1240: Sales and Use Tax Administration**

The act codifies CDOR's economic nexus and destination sourcing rule for state sales tax collection, for sales taxes imposed by any statutory incorporated town, city, or county, and for special districts, but specifies that a small retailer must source its sales to the business' location regardless of where the purchaser receives the tangible personal property or service until a geographic information system provided by the State. Commencing October 1, 2019, requires marketplace facilitators to collect and remit sales tax on behalf of marketplace sellers.

**Safety: Effective 6/1/19; Some**

**Sections Effective 10/1/19**

### **HB19-1256: Electronic Filing of Certain Taxes**

The act permits CDOR to require taxpayers, not including individual income taxpayers, to both file tax returns and pay amounts due for specified taxes electronically. Tax types will be phased in over 3 years.

**Petition: Effective 8/2/19**

### **HB19-1264: Conservation Easement Tax Credit Modifications**

The act makes changes to the conservation easement program for purposes of efficiency and transparency. The act requires the Colorado Department of Regulatory Affairs to convene a working group, in conjunction with CDOR and the Department of Law, to address orphaned easements, alternative appraisal methods, and the possibility of retroactive tax credits.

**Safety: Effective 6/30/19;**

**Sections 11-15 Effective 10/1/19**

### **HB19-1323: Occasional Sales by Charitable Organizations**

The act increases the sales tax exemption from \$25,000 to \$45,000 for sales made by a charitable organization for fundraising. The act removes the requirement that these sales by charitable organizations take place for no more than 12 days and allows these sales to cover the sale of tangible personal property, commodities, or services otherwise subject to tax.

**Petition: Effective 8/2/19**

**Applies to sales on or after 1/1/20**

### **HB19-1329: Wholesale Sales Agricultural Fertilizer Tax Exempt**

Wholesale sales are not subject to sales and use taxes. The act expands the definition to include sales of fertilizer and spray adjuvants used in the production of agricultural commodities.

**Safety: Effective 5/23/19**

### **SB19-024: Taxes Paid by Electronic Funds Transfer**

The act authorizes CDOR to require the remittance of severance taxes electronically and to require a taxpayer to remit sales taxes by electronic funds transfers at an earlier hour on the deadline day.

**Petition: Effective 8/2/19**





## 2019 LEGISLATIVE DIGEST

### **SB19-029: Income Tax Residency Presumption for Military**

The act clarifies qualifications of active duty military services members for purposes of to qualify to not pay Colorado state income tax on their military income.

***Petition: Effective 8/2/19***

### **SB19-233: Holding Company Income Tax Combined Report**

The act clarifies that only corporations with property and payroll located outside the United States are excluded from a combined income tax return. The act requires CDOR to convene a stakeholder working group to discuss and report on issues related to combined tax reporting.

***Petition: Effective 8/2/19***



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**More data available at:** [www.colorado.gov/revenue/statistics](http://www.colorado.gov/revenue/statistics)

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**COLORADO**  
Department of Revenue

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